

**COUNTY OF SALEM,
STATE OF NEW JERSEY**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL DATA**

December 31, 2013

COUNTY OF SALEM, STATE OF NEW JERSEY

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**COUNTY OF SALEM,
STATE OF NEW JERSEY**

To the Honorable Freeholder Director, Members of the Board of Chosen Freeholders, and Citizens of the County of Salem:

The comprehensive annual financial report of the County of Salem (the "County") for the year ended December 31, 2013, is hereby submitted as mandated by state statute. New Jersey statutes require that the County annually issue a report on its financial position and activity and that this report be audited by an independent Registered Municipal Accountant. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects. All disclosures necessary to enable the reader to gain an understanding of the County's activities have been included.

The comprehensive annual financial report is presented in five sections: introductory, financial, statistical, single audit and general comments and recommendations. The financial section includes the general purpose financial statements and individual fund and account group financial statements and schedules, as well as the independent auditors' report on these financial statements and schedules. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis. The single audit section includes the auditors' reports and the schedules of expenditures of federal and state awards. The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act, the U.S. Office of Management and Budget's Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and State of New Jersey's OMB Circular Letter 04-04-OMB.

The financial reporting entity (the "government") includes all the funds and account groups of the County. Component units, as defined by the Governmental Accounting Standards Board, are not presented, as the State of New Jersey does not require that component units be considered for reporting purposes. The government provides a full range of services, including sanitation services; the maintenance and construction of roads and related infrastructure; and recreation.

INDEPENDENT AUDITORS' REPORTS

INDEPENDENT AUDITORS' REPORT

To the Honorable Freeholder Director and
Members of the Board of Chosen
Freeholders of the County of Salem,
State of New Jersey

Report on the Financial Statements

We have audited the accompanying basic financial statements – regulatory basis of the County of Salem, State of New Jersey (the "County"), which comprise the statement of assets, liabilities, reserves and fund balance of various funds and account group, statement of revenues, expenditures and changes in fund balance of current fund, statement of revenues of current fund, statement of miscellaneous revenues not anticipated of current fund, statement of expenditures of current fund, statement of revenues and other credits to income of open space fund, statement of expenditures and other charges to income of open space fund as of and for the year ended December 31, 2013, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibility (Continued)

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, these financial statements are prepared on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2013, or the changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the statement of assets, liabilities, reserves and fund balance of various funds and account group of the County as of December 31, 2013, and their respective statement of revenues and expenditures thereof for the year then ended, in accordance with the basis of financial reporting provisions set forth by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note A.

Report on Summarized Comparative Information

We have previously audited the County's 2012 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 2, 2013, in accordance with the financial reporting provisions described in Note A. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Report on Supplementary and Other Information

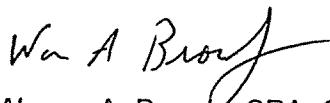
Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole that collectively comprise the County's financial statements. The supplemental schedules and supplementary information as listed in the table of contents for the year ended December 31, 2013, are presented as additional analytical data for purpose of complying with the requirements set forth by the Division of Local Government Services, Office of Management and Budget Circular A-133, and State of New Jersey's Circular Letter 04-04-OMB and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole, on the basis of accounting described in Note A.

The introduction section, general comments, summary schedule of prior year findings, and statistical section as listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 25, 2014

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Freeholder Director and
Members of the Board of Chosen
Freeholders of the County of Salem,
State of New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, of the County of Salem (the "County"), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2014, in which we expressed an adverse opinion on the conformity of the financial statements with accounting principles generally accepted in the United States of America due to differences between those principles and accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(CONTINUED)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements; noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings 2013-01 and 2013-02.

County's Response to Finding

The County's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554

**MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS**

June 25, 2014

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE - REGULATORY BASIS

December 31, 2013

(With Comparative Totals for 2012)

Assets	Reference	2013	2012	Liabilities, Reserves and Fund Balance	Reference	2013	2012
Current Fund				Current Fund			
Cash	A-4	\$ 14,508,586.33	\$ 15,629,816.78	Appropriation Reserves	A-3	\$ 2,844,366.65	\$ 4,892,919.58
Due from State of NJ - Special Election Reimb.	A-2	260,000.00		Reserve for Encumbrances	A-3	1,489,209.51	1,660,456.23
				Accounts Payable		51,089.33	
				Due Open Space Trust		4,470.84	
				Due Federal and State Grant Fund		1,590,475.51	3,356,944.02
				Reserve for Special Emergency - Hurricane Sandy		34,405.38	
				Reserve for Reconstruction of Various County Roads		128,803.35	128,803.35
				Reserve for Payment of Debt - 2011 Storms		1,150,302.18	
				Reserve for Type 1 School - Debt Payment		16,007.87	71,007.87
				Reserve for Payment of Debt		2,378.46	410,725.31
				Reserve for War Veteran's Cemetery and Park			6,099.59
				Res. for Repair and Reconstruction of Roads, Bridges & Railroads	A-11	327,256.78	327,256.78
				Reserve for JACC/CAP	A-10	136,460.00	139,100.00
						7,775,225.86	10,993,312.73
Receivables with Full Reserves:							
Taxes Receivable	A-6	37,466.25	61,801.72				
Revenue Accounts Receivable	A-7	4,663,919.34	3,453,723.05				
Due from Capital Fund		162,008.91	163,267.23				
Due from Trust Fund			27,458.22				
Total Receivables with Full Reserves		4,863,394.50	3,706,250.22				
Deferred Charges							
Special Emergency Authorization	A-12	320,000.00	400,000.00				
Total Deferred Charges		320,000.00	400,000.00				
Total Current Fund		19,951,980.83	19,736,067.00	Total Current Fund		19,951,980.83	19,736,067.00
Federal and State Grant Fund				Federal and State Grant Fund			
Grants Receivable	A-13	25,127,281.04	22,091,936.62	Reserve for Encumbrances		3,632,449.87	3,563,332.73
Due from Current Fund		1,590,475.51	3,356,944.02	Reserve for Appropriated Grants	A-14	22,941,739.54	21,764,971.30
Total Federal and State Grant Fund		26,717,756.55	25,448,880.64	Reserve for Unappropriated Grants	A-15	143,567.14	120,576.61
				Total Federal and State Grant Fund		26,717,756.55	25,448,880.64
Total Assets		\$ 46,669,737.38	\$ 45,184,947.64	Total Liabilities, Reserves and Fund Balance		\$ 46,669,737.38	\$ 45,184,947.64

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

A-1

CURRENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS

Year Ended December 31, 2013

(With Comparative Totals for 2012)

	Reference	2013	2012
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	\$ 2,495,801.44	\$ 5,298,160.95
Miscellaneous Revenue Anticipated	A-2	34,636,012.12	27,886,010.15
Receipts from Current Taxes	A-6	51,356,241.49	51,356,241.49
Non-Budget Revenues	A-2	777,449.57	1,957,130.51
Other Credits to Income:			
Collection of Added and Omitted Taxes	A-4	61,801.72	267,526.86
Unexpended Balance of Appropriation Reserves	A-9	3,033,047.47	1,376,584.25
Reimbursement for Grant Expenditures Paid by Current Fund in Prior Years	A-4	1,304,966.54	
Interfunds Returned		28,716.54	412,079.29
Total Income		<u>93,694,036.89</u>	<u>88,553,733.50</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	26,497,453.00	26,547,763.00
Other Expenses	A-3	51,042,799.80	48,066,979.68
Capital Improvements	A-3	1,258.32	733,028.36
Debt Service	A-3	4,924,983.72	5,092,126.22
Deferred Charges and Statutory Expenditures	A-3	5,952,069.13	5,959,889.21
Judgements		100,000.00	200,000.00
Total Expenditures		<u>88,518,563.97</u>	<u>86,599,786.47</u>
Excess in Revenues		5,175,472.92	1,953,947.03
Adjustments to Income before Fund Balance:			
Charges to the Budget of the Succeeding Years			<u>400,000.00</u>
Statutory Excess to Fund Balance		5,175,472.92	2,353,947.03
Fund Balance - January 1	A	<u>5,036,504.05</u>	<u>7,980,717.97</u>
Adjust Prior Year Appropriation Reserve		402,815.06	
Decreased by:			
Utilized as Revenue		<u>2,495,801.44</u>	<u>5,298,160.95</u>
Fund Balance - December 31	A	<u>\$ 7,313,360.47</u>	<u>\$ 5,036,504.05</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

A-2

CURRENT FUND STATEMENT OF REVENUES - REGULATORY BASIS Year Ended December 31, 2013

	Adopted Budget	Anticipated Special 40A, 4-87	Budget after Modification	Realized	Excess (Deficit)
Surplus Anticipated	\$ 2,495,801.44	\$ -	\$ 2,495,801.44	\$ 2,495,801.44	\$ -
Miscellaneous Revenues:					
Local Revenues:					
County Clerk	470,000.00		470,000.00	596,198.16	126,198.16
Surrogate	204,000.00		204,000.00	99,829.11	(104,170.89)
Sheriff	52,000.00		52,000.00	63,496.99	11,496.99
Interest on Investments and Deposits	74,000.00		74,000.00	51,184.42	(22,815.58)
Constitutional Officers Salary Reimbursement	96,200.00		96,200.00	96,200.00	
Refunds - Public Health Department	29,000.00		29,000.00	30,241.20	1,241.20
Planning Board - Development Review Fees	2,900.00		2,900.00	5,160.00	2,260.00
Due from Lower Alloways Creek Township	2,195,000.00		2,195,000.00	2,195,000.00	
Bail Forfeiture	30,000.00		30,000.00	19,839.56	(10,160.44)
County Dispatch Service:					
Elmer Borough	10,500.00		10,500.00	10,500.00	
Woodstown Borough	32,000.00		32,000.00	32,000.00	
City of Salem	126,480.00		126,480.00	126,480.00	
LAC Township	39,015.00		39,015.00	39,015.00	
Home Detention	42,000.00		42,000.00	47,089.21	5,089.21
Jail Miscellaneous	83,000.00		83,000.00	101,063.35	18,063.35
Inmate Health/Reimbursement to Salem County	6,000.00		6,000.00	5,017.44	(982.56)
Road Opening Deposits	40,000.00		40,000.00	40,000.00	
Jail Telephone	140,000.00		140,000.00	150,703.09	10,703.09
Unification Reimbursement	180,000.00		180,000.00	154,300.20	(25,699.80)
SCIA VT	9,624.00		9,624.00	11,624.00	2,000.00
Fire School	22,000.00		22,000.00	12,310.00	(9,690.00)
Revolving Loan Fund	20,000.00		20,000.00	22,137.26	2,137.26
Meals on Wheels Rent	6,000.00		6,000.00	5,500.00	(500.00)
Pollution Control - Treasurer	6,000.00		6,000.00	6,000.00	
Reserve for Motor Vehicle Fines	750,000.00		750,000.00	175,000.00	(575,000.00)
Railroad Operator Fees	60,000.00		60,000.00	60,000.00	
Lease of Farmland	6,496.00		6,496.00		(6,496.00)
State Aid:					
State Aid - County College Bonds (NJA 18A:6A-22.6)208751	208,751.00		208,751.00	90,924.49	(117,826.51)
Public Health Priority Funding - 1977	60,000.00		60,000.00	79,429.75	19,429.75
Debt Service - State Aid (Type I) - Vocational Education Bonds	79,505.00		79,505.00		(79,505.00)
Debt Service - State Aid (Type I) - Special Services School District	265,982.00		265,982.00	292,908.00	26,926.00
State Assumption of Costs of County Social & Welfare Service & Psychiatric Facilities					
Social and Welfare Service (c.66,P.L. 1990):					
Division of Youth and Family Services	1,088,272.00		1,088,272.00	1,088,272.00	
Supplemental Social Security Income	170,211.00		170,211.00	92,256.00	(77,955.00)
Psychiatric Facilities (C.73,P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	867,892.00		867,892.00	867,892.00	
Maintenance of Patients in State Institutions for Mentally Retarded	2,661,687.00		2,661,687.00	2,661,687.00	
Board of County Patients in State and Other Institutions	30,000.00		30,000.00	30,941.50	941.50

COUNTY OF SALEM, STATE OF NEW JERSEY

A-2

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS (CONTINUED)

Year Ended December 31, 2013

	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
Special Items of General Revenue Anticipated with Prior Written Consent of Director of					
Local Government Services - Public and Private Revenues Offset with Appropriations					
Area Plan Grant	863,545.00	22,763.00	886,308.00	886,308.00	
Alcohol and Drug Abuse Services: #03-539-ADA-00-Comprehensive Program	244,443.00		244,443.00	244,443.00	
Alliance to Prevent Alcoholism and Drug Abuse	127,764.00		127,764.00	127,764.00	
Senior Citizen and Disabled Resident Transportation Program	460,517.00		460,517.00	460,517.00	
PASP - Personal Assistance Services Program	111,141.00		111,141.00	111,141.00	
Prosecutor's Insurance Fund	130,248.00		130,248.00	130,248.00	
Local Art Program	45,041.00		45,041.00	45,041.00	
Prosecutor Victim Witness Advocacy	110,373.00		110,373.00	110,373.00	
Juvenile Justice Commission State/Community Partnership	204,430.00		204,430.00	204,430.00	
Juvenile Justice Commission Family Court Services	101,878.00		101,878.00	101,878.00	
WIA Adult		159,995.00	159,995.00	159,995.00	
WIA Youth		162,891.00	162,891.00	162,891.00	
WIA Dislocated Worker Program (ARRA)		207,876.00	207,876.00	207,876.00	
Mental Health Administration	12,000.00		12,000.00	12,000.00	
Small Cities Housing Rehab		150,000.00	150,000.00	150,000.00	
Small Cities Ballingers Mill Dam		100,000.00	100,000.00	100,000.00	
Cancer Education & Early Detection		148,000.00	148,000.00	148,000.00	
Salem Hancock Bridge Road Phase II		1,552,295.00	1,552,295.00	1,552,295.00	
Federal Aid - Commissioners Pike Phase IV		1,758,879.00	1,758,879.00	1,758,879.00	
CDBG Greenville Bridge		337,412.00	337,412.00	337,412.00	
Disaster Liaison	500.00		500.00	500.00	
Section 5311 Grant		231,802.00	231,802.00	231,802.00	

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS (CONTINUED)

Year Ended December 31, 2013

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	Adopted Budget	Anticipated Special 40A-4-87	Budget after Modification	Realized	Excess (Deficit)
Multi-Jurisdictional County Gang, Gun and Narcotics Task Forces		121,176.00	121,176.00	121,176.00	
Shortline Track Rehabilitation	1,350,000.00		1,350,000.00	1,350,000.00	
NU Transportation Trust Fund Authority - County Aid Improvement Program	1,807,000.00		1,807,000.00	1,807,000.00	
Wastewater Management Grant	50,000.00		50,000.00	50,000.00	
NJDEP Wastewater Management Plan	244,000.00		244,000.00	244,000.00	
Emergency Services FY 13 - Radio Emergency Response Plan (RERP)	3,000,000.00	249,861.54	249,861.54	249,861.54	
TIGER III	4,980.00		4,980.00	4,980.00	
JAG Megan's Law		100,000.00	100,000.00	100,000.00	
Homeland Security Grant	14,946.00		14,946.00	14,946.00	
New Freedom Transportation (5317)	4,000.00		4,000.00	4,000.00	
Capacity Building Award	111,918.04		111,918.04	111,918.04	
FFY IV-D	1,401,804.00		1,401,804.00	1,401,804.00	
Almond Rd CR 540 Phase 2 (Federal Project No. STP-0143(103))					
EWAA		65,000.00	65,000.00	65,000.00	
SC Safe Roadways Grant		39,850.00	39,850.00	39,850.00	
HAVA 261 Grant		1,433.60	1,433.60	1,433.60	
State Health Insurance Assistance Program (SHIP)		24,000.00	24,000.00	24,000.00	
Healthy Communities Initiative		15,000.00	15,000.00	15,000.00	
County Environmental Health Act		75,575.00	75,575.00	75,575.00	
Special Child Health and Early Intervention		39,000.00	39,000.00	39,000.00	
JAG Megan's Law		3,598.00	3,598.00	3,598.00	
Senior Farmers Market Nutrition - Salem OAA		500.00	500.00	500.00	
Work First New Jersey TANF		489,773.00	489,773.00	489,773.00	
Work First New Jersey TANF - Case Management		88,159.00	88,159.00	88,159.00	
Work First New Jersey EEI/CAP		16,848.00	16,848.00	16,848.00	
Work First New Jersey TANF - Work Verification		17,376.00	17,376.00	17,376.00	
Work First New Jersey GAFS		155,097.00	155,097.00	155,097.00	
Crop Insurance		168,665.20	168,665.20	168,665.20	
Rail plan		133,872.75	133,872.75	133,872.75	
Improved Pregnancy Outcomes Program		3,000.00	3,000.00	3,000.00	
Work First New Jersey GAFSNAP - Case Management		27,918.00	27,918.00	27,918.00	
Subregional Transportation Planning		46,400.00	46,400.00	46,400.00	
Historical Commission Grant		7,351.00	7,351.00	7,351.00	
Public Health Preparedness and Response to Bioterrorism		316,079.00	316,079.00	316,079.00	
Public Health Preparedness - Hurricane Sandy		25,000.00	25,000.00	25,000.00	
Workforce Development Partnership Program		19,200.00	19,200.00	19,200.00	
Rural Enterprise		44,560.00	44,560.00	44,560.00	
NJDHSS - Right to Know Program		8,786.00	8,786.00	8,786.00	
Veterans Transportation Grant		13,000.00	13,000.00	13,000.00	
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items					
Special Elections Reimbursement		260,000.00	260,000.00	260,000.00	
Salem County Area Office of Aging	58,000.00		58,000.00	58,000.00	
Added and Omitted Assessments	250,000.00		250,000.00	95,125.61	(154,874.39)
Reserve for JACC/CAP	133,000.00		133,000.00	133,000.00	

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS (CONTINUED)

Year Ended December 31, 2013

	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
Salem County Community Bus Service - NJ Transit Contract	1,225,000.00		1,225,000.00	1,394,950.04	169,950.04
County Welfare Office - Social Services	100,000.00		100,000.00	116,201.77	16,201.77
Rent - Agriculture Building	92,925.00		92,925.00	92,925.00	
Bd. Federal Inmates in County Jail	758,000.00		758,000.00	764,728.42	6,728.42
Female Inmates in County Jail	1,124,000.00		1,124,000.00	1,283,162.00	159,162.00
Male Inmates in County Jail	2,476,475.00		2,476,475.00	2,557,400.00	80,925.00
Gloucester County Alternative Youth Shelter Beds	66,336.00		66,336.00	51,803.00	(14,533.00)
NEXTEL-Communication Tower	36,000.00		36,000.00	39,000.00	3,000.00
Reserve for Payment of Type I School Debt	55,000.00		55,000.00	55,000.00	
Board of Elections	26,000.00		26,000.00	9,334.42	(16,665.58)
Title Section M-D Reimbursement for State of NJ	170,000.00		170,000.00	410,725.00	(170,000.00)
Reserve for Debt Service	410,725.00		410,725.00	410,725.00	
Reserve for Debt Service - Retail Building	118,000.00		118,000.00	118,000.00	
Salem County Improvement Authority	287,937.00		287,937.00	287,937.00	
Total Miscellaneous Revenues	27,952,441.04	7,407,992.09	35,360,433.13	34,636,012.12	(724,421.01)
Amount to be Raised by Taxation - County Purpose Tax	51,356,241.49		51,356,241.49	51,356,241.49	
Budget Totals	81,804,483.97	7,407,992.09	89,212,476.06	88,488,055.05	(724,421.01)
Miscellaneous Revenue Not Anticipated				777,449.57	777,449.57
Total Revenues	\$ 81,804,483.97	\$ 7,407,992.09	\$ 89,212,476.06	\$ 89,265,504.62	\$ 53,028.56
Reference	A-3				
		\$ 7,147,992.09	A-3, A-13, A-14		
		260,000.00	A		
		\$ 7,407,992.09			

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUES NOT ANTICIPATED - REGULATORY BASIS
Year Ended December 31, 2013

Miscellaneous	\$ 116,256.83
Constitutional Board of Appeal Fees	350.00
Board of State Prisoners	11,722.00
Prosecutor - Discovery	48.75
Prosecutor - Restitution	3,734.68
Cancelled Matching Funds for Grants	322,984.43
IT Support	9,624.00
PILOT	10,293.00
Prosecutor - County Fines	392.25
Vending Services	2,812.00
OPRA fees	57.05
Garnishees	1,426.31
Board Elections/Copies & Supplies	69.03
Prior Year Police Dispatching	26,250.00
Visitor Center	64.00
Election Reimbursement	46,625.00
Veterans Cemetery Plot Allowance	54,114.00
FEMA Reimbursements	170,626.24
	<u>\$ 777,449.57</u>
<u>Reference</u>	A-1, A-4

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND STATEMENT OF EXPENDITURES - REGULATORY BASIS Year Ended December 31, 2013

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
ADMINISTRATIVE AND EXECUTIVE							
Board of Chosen Freeholders							
Salaries and Wages	\$ 86,000.00	\$ 86,150.00	\$ 82,486.88	\$ -	\$ 82,486.88	\$ -	\$ 3,663.12
Other Expenses	14,750.00	14,750.00	13,225.71	923.92	14,149.63		600.37
Purchase Department and Inventory Control							
Salaries and Wages	94,300.00	78,900.00	73,706.37		73,706.37		5,193.63
Other Expenses	5,600.00	6,300.00	5,642.88	435.12	6,078.00		222.00
Clerk of the Board							
Salaries and Wages	295,000.00	269,900.00	255,913.66		255,913.66		13,986.34
Other Expenses	6,000.00	6,100.00	5,927.07	126.00	6,053.07		46.93
Personnel/HR							
Salaries and Wages	193,100.00	218,050.00	206,922.78		206,922.78		11,127.22
Screening & Compliances Test of Employees	20,000.00	20,000.00	19,110.30	145.30	19,255.60		744.40
Other Expenses	152,000.00	182,000.00	164,356.61	17,231.99	181,588.60		411.40
Public Information Office							
Salaries and Wages	25,100.00	25,100.00	23,556.80		23,556.80		1,543.20
Other Expenses							
County Clerk							
Salaries and Wages	422,000.00	420,000.00	396,862.88		396,862.88		23,137.12
Other Expenses	34,000.00	34,000.00	33,020.92	805.17	33,826.09		173.91
School Board Elections	17,500.00						
Election Costs	90,000.00	155,094.08	145,382.78	45.55	145,428.33		9,665.75
Grant Management							
Other Expenses	20,000.00	31,250.00	19,683.75		19,683.75		11,566.25
Board of Elections							
Salaries and Wages	208,000.00	222,300.00	212,927.36		212,927.36		9,372.64
Other Expenses	123,000.00	333,655.92	282,626.38	36,894.84	319,521.22		14,134.70
Department of Finance							
County Treasurer's Office							
Salaries and Wages	206,000.00	200,500.00	189,735.64		189,735.64		10,764.36
Other Expenses	18,000.00	21,500.00	17,802.58	756.01	18,558.59		2,941.41
Bond Costs	30,000.00	25,000.00	24,352.20		24,352.20		647.80
County Auditor	150,000.00	115,000.00	113,915.30		113,915.30		1,084.70
Information Technology Center							
Salaries and Wages	209,400.00	186,075.00	174,878.62		174,878.62		11,196.38
Other Expenses	295,000.00	337,000.00	265,541.34	69,739.67	335,281.01		1,718.99
County Adjuster's Office							
Salaries and Wages	45,000.00	41,000.00	40,632.05		40,632.05		367.95
Other Expenses	20,000.00	16,500.00	14,676.12	481.75	15,157.87		1,342.13

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS (CONTINUED)
Year Ended December 31, 2013

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
Board of Taxation							
Salaries and Wages	117,500.00	117,500.00	111,640.48		111,640.48		5,859.52
Other Expenses	5,600.00	5,600.00	3,841.94	630.76	4,472.70		1,127.30
County Counsel							
Salaries and Wages	76,500.00	76,500.00	76,500.00		76,500.00		
Other Expenses							
County Surrogate	280,000.00	280,000.00	264,811.26		264,811.26		15,188.74
Salaries and Wages	8,000.00	9,850.00	7,547.77	1,579.11	9,126.88		723.12
Other Expenses							
Agricultural Development Board							
Other Expenses	900.00	900.00	900.00		900.00		
Engineer							
Salaries and Wages	273,000.00	288,000.00	269,755.57		269,755.57		18,244.43
Other Expenses	304,000.00	281,500.00	164,210.11	110,655.58	274,865.69		6,634.31
Economic Development Office							
Other Expenses	4,500.00						
Labor Counsel							
Other Expenses	91,800.00	141,800.00	133,934.29		133,934.29		7,865.71
Special Counsel/Consulting							
Other Expenses	175,000.00	185,000.00	165,067.65	3,586.78	168,654.43		16,345.57
Cultural and Heritage Commission							
Other Expenses	4,000.00	4,000.00	3,842.79	157.21	4,000.00		
TOTAL GENERAL GOVERNMENT	4,120,550.00	4,436,775.00	3,984,938.84	244,194.76	4,229,133.60		207,641.40
LAND USE ADMINISTRATION							
County Planning Board							
Salaries and Wages	131,100.00	131,100.00	124,523.30		124,523.30		6,576.70
Other Expenses	5,300.00	5,300.00	3,780.25	802.56	4,582.81		717.19
TOTAL LAND USE ADMINISTRATION	136,400.00	136,400.00	128,303.55	802.56	129,106.11		7,293.89
CODE ENFORCEMENT AND ADMINISTRATION							
Weights and Measures							
Salaries and Wages	101,250.00	95,250.00	88,732.30		88,732.30		6,517.70
Other Expenses	475.00	475.00	358.59	1.50	360.09		114.91
TOTAL CODE ENFORCEMENT	101,725.00	95,725.00	89,090.89	1.50	89,092.39		6,632.61

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS (CONTINUED)
Year Ended December 31, 2013

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
INSURANCE							
Workmen's Compensation	476,241.00	476,241.00	455,674.26		455,674.26		20,566.74
Other Insurance Premiums	187,500.00	65,650.00	65,223.70		65,223.70		426.30
Self-Insurance AIGL	1,174,944.00	1,174,944.00	1,170,334.26		1,170,334.26		4,609.74
Group Insurance Dental	160,000.00	160,000.00	136,482.13		136,482.13		23,517.87
Group Insurance Hospitalization	7,846,892.00	7,921,892.00	7,730,255.66	255.38	7,730,511.04		191,380.96
Post Retirement Health Benefits	205,000.00	205,000.00	198,903.60		198,903.60		6,096.40
Unemp. Ins. (NJS 43:21-3 et seq.)	10,000.00	19,850.00	19,850.00		19,850.00		
State Disability Insurance	95,000.00	95,000.00	71,003.51		71,003.51		23,996.49
TOTAL INSURANCE	10,155,577.00	10,118,577.00	9,847,727.12	255.38	9,847,982.50		270,594.50
PUBLIC SAFETY FUNCTIONS							
Safety Committee	1,750.00	1,750.00	1,264.25	462.00	1,726.25		23.75
Department of Emergency Services							
Salaries and Wages	352,000.00	352,000.00	331,466.40		331,466.40		20,533.60
Other Expenses:							
Fire School	53,000.00	53,000.00	39,908.16	13,078.43	52,986.59		13.41
Operations and Training	950.00	950.00	706.97	57.37	764.34		185.66
Miscellaneous Other Expenses	23,800.00	24,600.00	19,642.19	4,182.70	23,824.89		775.11
"9-1-1"							
Salaries and Wages	1,625,000.00	1,625,000.00	1,511,349.91		1,511,349.91		113,650.09
Other Expenses	89,200.00	98,850.00	63,645.86	18,163.92	81,809.78		17,040.22
Fire Marshal							
Other Expenses	7,200.00	7,200.00	3,383.12	3,484.13	6,867.25		332.75
Sheriff's Office							
Salaries and Wages	2,585,000.00	2,711,000.00	2,598,704.65		2,598,704.65		112,295.35
Other Expenses	195,000.00	195,000.00	165,279.81	24,040.26	189,320.07		5,679.93
Jail							
Salaries and Wages	11,450,000.00	11,780,000.00	11,258,268.27		11,258,268.27		521,731.73
Other Expenses	1,130,000.00	1,130,000.00	986,980.65	134,129.67	1,121,110.32		8,889.68
Bail Forfeitures	1,000.00	1,725.00	1,725.00		1,725.00		
Inmate Medical	770,000.00	770,000.00	585,346.18	180,207.54	765,553.72		4,446.28
Out of County Inmates	450,000.00	450,000.00	125,839.84	272,006.89	397,846.73		52,153.27
Alternative Youth Shelter							
Contractual- Ranch Hope	464,024.00	464,024.00	464,023.27		464,023.27		0.73
Prosecutor's Office							
Salaries and Wages	3,750,000.00	3,440,900.00	3,235,209.37		3,235,209.37		205,690.63
Other Expenses	415,000.00	575,000.00	351,389.56	199,492.17	550,881.73		24,118.27
County Medical Examiner							
Other Expenses	175,000.00	175,000.00	175,000.00		175,000.00		
Juvenile Detention and Domestic Relations Ct.							
Other Expenses	675,000.00	675,000.00	490,198.50	45,233.14	535,431.64		139,568.36
TOTAL PUBLIC SAFETY FUNCTIONS	24,212,924.00	24,530,999.00	22,409,331.96	894,538.22	23,303,870.16		1,227,128.82

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND STATEMENT OF EXPENDITURES - REGULATORY BASIS (CONTINUED) Year Ended December 31, 2013

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
PUBLIC WORKS FUNCTIONS							
Street and Road Maintenance							
Roads and Bridges	1,400,000.00	1,400,000.00	1,307,861.36		1,307,861.36		92,138.64
Salaries and Wages	220,000.00	235,000.00	209,368.97	22,775.21	232,144.18		2,855.82
Other Expenses							
Facilities Management	790,000.00	790,000.00	756,600.00		756,600.00		33,400.00
Salaries and Wages	330,000.00	300,000.00	247,108.60	31,817.43	278,926.03		21,073.97
Other Expenses	150,000.00	150,000.00	86,217.76	42,074.07	128,291.83		21,708.17
Alterations & Renovations	75,000.00	107,000.00	65,454.37	34,309.46	99,763.83		7,236.17
Mosquito Extermination Commission	150,000.00	135,000.00	67,616.36	67,276.84	134,893.20		106.80
Railroad	290,000.00	290,000.00	284,012.30	25,646.38	289,658.68		341.32
Vehicle Maintenance	3,405,000.00	3,407,000.00	3,004,239.72	223,899.39	3,228,139.11		178,860.89
TOTAL PUBLIC WORKS FUNCTIONS							
HEALTH AND HUMAN SERVICES							
War Veterans Burial and Grave Decorations							
Other Expenses	10,725.00	10,725.00	8,749.83	1,975.17	10,725.00		
Office on the Disabled							
Salaries and Wages	158,900.00	113,900.00	106,228.54		106,228.54		7,671.46
Other Expenses	10,000.00	10,000.00	6,673.45	153.00	6,826.45		3,173.55
Salem Area Office on Aging	110,000.00	110,000.00	105,158.57		105,158.57		4,841.43
Office on Aging Medical Transportation	25,000.00	25,000.00	17,753.10	7,246.90	25,000.00		
JACC/CAP Review							
Reappropriated 2012	130,195.00	195.00					195.00
County Welfare Board							
Administration	1,971,677.21	1,971,677.21	1,971,677.21		1,971,677.21		
Services	187,529.44	187,529.44	187,529.44		187,529.44		
Local: Temporary Assistance	102,172.00	102,172.00	102,172.00		102,172.00		
Assistance to Supplemental Security Income							
Receipts-State Share	170,211.00	170,211.00	170,211.00		170,211.00		
Alcohol Treatment/County Contributions	15,000.00	15,000.00	11,000.00	4,000.00	15,000.00		
County Health Service - Interlocal Agreement							
(40-8A-1 et seq)							
Salaries and Wages	705,000.00	632,500.00	594,405.78		594,405.78		38,094.22
Other Expense:							
Nursing Services	33,000.00	38,000.00	34,235.57	2,371.90	36,607.47		1,392.53
Administrative	7,675.00	10,175.00	5,464.70	3,326.05	8,790.75		1,384.25
Environmental	11,100.00	11,100.00	9,201.14	1,428.24	10,629.38		470.62
Cumberland County- Priority Health Funding							
Salaries and Wages	43,702.00	43,702.00	41,453.36		41,453.36		2,248.64
Commission on Women							
Other Expenses	1,400.00	1,400.00	1,000.00		1,000.00		400.00

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
Year Ended December 31, 2013

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
Maintenance of Patients in State Institutions							
Mental Diseases							
State Share	867,892.00	867,892.00	867,892.00		867,892.00		
Local Share	275,045.00	275,045.00	275,045.00		275,045.00		
Maintenance of Patients in State Institutions for Mentally Retarded							
State Share	2,661,687.00	2,661,687.00	2,661,687.00		2,661,687.00		
Mental Health Board							
Other Expenses	675.00	675.00	158.61		158.61		516.39
Community Health Law Project	25,000.00	25,000.00					25,000.00
JACC/CAP 2010	73,330.22	73,330.22	69,321.94	2,615.94	71,937.88		1,392.34
JACC/CAP 2009							
New Jersey Division of Youth and Family Services							
State Share	1,088,272.00	1,088,272.00	1,088,272.00		1,088,272.00		
JACC/CAP 2011	127,045.00	127,045.00					127,045.00
JACC/CAP 2012	133,610.00	133,610.00					133,610.00
TOTAL HEALTH AND HUMAN SERVICES	8,945,842.87	8,705,842.87	8,335,290.24	23,117.20	8,358,407.44		347,435.43
PARKS AND RECREATION							
Parks and Playgrounds							
Other Expenses	450.00	450.00	450.00		450.00		
TOTAL PARKS AND RECREATION	450.00	450.00	450.00		450.00		
EDUCATION FUNCTIONS							
Free Library Services to the Aging							
Other Expenses	75,000.00	75,000.00	75,000.00		75,000.00		
Education Programs for Employees							
Salaries and Wages	7,626.00	7,626.00	7,246.18		7,246.18		379.82
Salem County Community College	2,589,520.00	2,589,520.00	2,589,520.00		2,589,520.00		
Reimbursements for Residents Attending							
Out of County Two Year Colleges							
(N.J.S. 18A:64A-23)	105,000.00	122,000.00	82,976.29	3,361.92	86,338.21		35,661.79
County Extension Service-Farm and Home Demonstrations							
Demonstrations							
Salaries and Wages	174,750.00	187,050.00	176,981.95		176,981.95		10,068.05
Other Expenses	32,500.00	32,500.00	31,958.88	310.09	32,268.97		231.03
Salem County Vocational Tech School	1,792,900.00	1,792,900.00	1,792,900.00		1,792,900.00		
Office of County Superintendent of Schools							
Salaries and Wages	158,750.00	141,450.00	135,211.63		135,211.63		6,238.37
Other Expenses	7,225.00	7,225.00	5,707.59	741.35	6,448.94		776.06
County Special Services School District							
Annual Appropriations	150,000.00	150,000.00	150,000.00		150,000.00		
TOTAL EDUCATION FUNCTIONS	5,093,271.00	5,105,271.00	5,047,502.52	4,413.36	5,051,915.88		53,355.12

COUNTY OF SALEM, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS (CONTINUED)
Year Ended December 31, 2013

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
UNCLASSIFIED							
Veteran's Service Bureau							
Salaries and Wages	30,000.00	30,000.00	27,592.96		27,592.96		2,407.04
Other Expenses	1,000.00	1,000.00	998.71	0.99	999.70		0.30
County Transportation							
Other Expenses	20,000.00	20,000.00	20,000.00		20,000.00		
Community Bus Service							
Salaries and Wages	610,000.00	582,500.00	548,888.47		548,888.47		33,611.53
Other Expenses	175,000.00	175,000.00	172,143.22	1,859.36	174,002.58		997.42
Utilities	2,000,000.00	2,000,000.00	1,628,231.09	95,848.91	1,724,080.00		275,920.00
City of Salem - In lieu of Taxes (Pilot Program)	26,192.80	26,192.80	26,192.80		26,192.80		
TOTAL UNCLASSIFIED	2,862,192.80	2,834,692.80	2,424,047.25	97,709.26	2,521,756.51		312,936.29
SUBTOTAL OPERATIONS	59,033,932.67	59,371,732.67	55,270,922.09	1,488,931.63	56,759,853.72		2,611,878.95
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES							
Area Plan Grant							
Alcohol and Drug Abuse Services	863,545.00	886,308.00	886,308.00		886,308.00		
#00-582-ADA-00-Comprehensive Program							
State Share	244,443.00	244,443.00	244,443.00		244,443.00		
Local Share	19,582.00	19,582.00	19,582.00		19,582.00		
Alliance to Prevent Alcohol and Drug Abuse	127,764.00	127,764.00	127,764.00		127,764.00		
Senior Citizen and Disabled Residents							
Transportation Assistance Act	460,517.00	460,517.00	460,517.00		460,517.00		
PASP- Personal Assistance Services Program	111,141.00	111,141.00	111,141.00		111,141.00		
Prosecutor Insurance Fraud Reimbursement	130,248.00	130,248.00	130,248.00		130,248.00		
NJ State Council Local Arts							
State Share	45,041.00	45,041.00	45,041.00		45,041.00		
Matching Funds for Grants	369,018.00	369,018.00	263,577.25		263,577.25		105,440.75
Wastewater Management Plan	50,000.00	50,000.00	50,000.00		50,000.00		
Juvenile Justice Commission-Community Partners	204,430.00	204,430.00	204,430.00		204,430.00		
Juvenile Justice Commission-Family Court Services	101,878.00	101,878.00	101,878.00		101,878.00		
Juvenile Justice Commission-Accountability Block Grant							
State share	4,980.00	4,980.00	4,980.00		4,980.00		
Local Share	553.00	553.00	553.00		553.00		

COUNTY OF SALEM, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS (CONTINUED)
Year Ended December 31, 2013

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
County Environmental Health Act (CEHA)		75,575.00	75,575.00		75,575.00		
Workforce Development Program		19,200.00	19,200.00		19,200.00		
Historical Commission Grant		7,351.00	7,351.00		7,351.00		
Multi-Jurisdictional Narcotics Task Force Grant		121,176.00	121,176.00		121,176.00		
Subregional Transportation Planning Program		46,400.00	46,400.00		46,400.00		
Improved Pregnancy Outcomes Program		3,000.00	3,000.00		3,000.00		
Crop Insurance Education		168,665.20	168,665.20		168,665.20		
EMAA		65,000.00	65,000.00		65,000.00		
CDBG Greenville Bridge		337,412.00	337,412.00		337,412.00		
Salem County Safe Roadways Grant		39,850.00	39,850.00		39,850.00		
Small Cities Housing Rehabilitation		150,000.00	150,000.00		150,000.00		
Small Cities Ballinger's Mill Dam		100,000.00	100,000.00		100,000.00		
Veterans Transportation Program		13,000.00	13,000.00		13,000.00		
Rural Enterprise		44,560.00	44,560.00		44,560.00		
Special Child Health and Early Intervention		39,000.00	39,000.00		39,000.00		
Work First New Jersey-TANF		489,773.00	489,773.00		489,773.00		
Workforce Investment Act-Adult		159,995.00	159,995.00		159,995.00		
Workforce Investment Act-Youth		162,891.00	162,891.00		162,891.00		
Workforce Investment Act-Dislocated Worker		207,876.00	207,876.00		207,876.00		
Work First New Jersey- TANF Work Verification		17,376.00	17,376.00		17,376.00		
Work First New Jersey- TANF Case Management		88,159.00	88,159.00		88,159.00		
Public Health Preparedness & Response to Bioterrorism (HIPER)		316,079.00	316,079.00		316,079.00		
Public Health Preparedness Hurricane Sandy		25,000.00	25,000.00		25,000.00		
State Health Insurance Assistance Program (SHIP)		24,000.00	24,000.00		24,000.00		
FFY 2012 IV-D	111,918.04	111,918.04	111,918.04		111,918.04		
Cancer Education & Early Detection Program		148,000.00	148,000.00		148,000.00		
Senior Farmers' Market Nutrition Program		500.00	500.00		500.00		
FTA Small Urban & Rural Area Public Transportation (5311)		231,802.00	231,802.00		231,802.00		
Short Line Track Rehabilitation							
State Share	1,350,000.00	1,350,000.00	1,350,000.00		1,350,000.00		
Local Share	150,000.00	150,000.00	150,000.00		150,000.00		
NJ Department of Transportation- Almond Road CR 540 Phase II	1,401,804.00	1,401,804.00	1,401,804.00		1,401,804.00		
NJ Department of Transportation- Comm Pike Phase IV		100,567.00	100,567.00		100,567.00		
NJ Department of Transportation- Comm Pike		1,658,312.00	1,658,312.00		1,658,312.00		
NJ Department of Transportation- Salem-Henricks Br Ph II		1,552,295.00	1,552,295.00		1,552,295.00		
NJ Department of Health- Right to Know Project		8,786.00	8,786.00		8,786.00		
HAVA Section 261		1,433.60	1,433.60		1,433.60		
Work First New Jersey-GA/FS		155,097.00	155,097.00		155,097.00		
Work First New Jersey-GA/SNAP		27,918.00	27,918.00		27,918.00		
Work First New Jersey- EE/CAP		16,848.00	16,848.00		16,848.00		

COUNTY OF SALEM, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS (CONTINUED)
Year Ended December 31, 2013

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
NJ Transportation Trust Fund Authority							
State Aid Highway Project -							
County Aid Improvement Program	1,807,000.00	1,807,000.00	1,807,000.00		1,807,000.00		
Mental Health Administration (includes \$20k Local)	32,000.00	32,000.00	32,000.00		32,000.00		
Prosecutor Victim Witness Advocacy	110,373.00	110,373.00	110,373.00		110,373.00		
Local Share	27,593.00	27,593.00	27,593.00		27,593.00		
New Freedom Transportation							
State Share	14,946.00	14,946.00	14,946.00		14,946.00		
Local Share	13,254.00	13,254.00	13,254.00		13,254.00		
State Rail Plan		133,872.75	133,872.75		133,872.75		
Disaster Liaison	500.00	500.00	500.00		500.00		
Capacity Building Award	4,000.00	4,000.00	4,000.00		4,000.00		
FY 2011 TIGER III	3,000,000.00	3,000,000.00	3,000,000.00		3,000,000.00		
NJ DEP Wastewater Management Plan	244,000.00	244,000.00	244,000.00		244,000.00		
Emergency Services FY12-RERP		249,861.54	249,861.54		249,861.54		
Healthy Communities Initiative		15,000.00	15,000.00		15,000.00		
JAG Megan's Law		3,598.00	3,598.00		3,598.00		
Homeland Security Grant		100,000.00	100,000.00		100,000.00		
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	11,000,528.04	18,148,520.13	18,043,079.38		18,043,079.38		105,440.75
Contingent	20,000.00	20,000.00	5,000.00		5,000.00		15,000.00
TOTAL OPERATIONS INCLUDING CONTINGENT	70,054,460.71	77,540,252.80	73,319,001.47	1,488,931.63	74,807,933.10		2,732,319.70
Detail:							
Salaries and Wages	26,527,478.00	26,497,453.00	25,154,554.78		25,154,554.78		1,342,898.22
Other Expenses (Including Contingent)	43,526,982.71	51,042,799.80	48,164,446.69	1,488,931.63	49,653,378.32		1,389,421.48

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS (CONTINUED)

Year Ended December 31, 2013

A-3

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved
Capital Improvements							
Interest Earned on N.J. Department of Transportation Grant Funds - (County Aid Improvement Program): Reconstruction of Various County Roads	1,258.32	1,258.32	1,258.32		1,258.32		
Total Capital Improvements	<u>1,258.32</u>	<u>1,258.32</u>	<u>1,258.32</u>		<u>1,258.32</u>		
County Debt Service							
Payment of Bond Principal							
County College Bonds	325,000.00	325,000.00	227,500.00		227,500.00	97,500.00	
Vocational School Bonds	111,650.00	111,650.00	111,650.00		111,650.00		
Other Bonds	1,789,550.00	1,789,550.00	1,614,550.00		1,614,550.00	175,000.00	
Payment of Bond Anticipation Notes	290,000.00	290,000.00				290,000.00	
Interest on Bonds							
County College Bonds	92,503.00	92,503.00	72,175.57		72,175.57	20,327.43	
Vocational School Bonds	42,060.00	42,060.00	42,057.26		42,057.26	2.74	
Other Bonds	924,852.79	924,852.79	885,119.09		885,119.09	39,733.70	
Interest on Notes							
Other	167,384.00	167,384.00	167,383.74		167,383.74	0.26	
Salem County Improvement Authority - Lease Payments							
County Jail	1,865,718.75	1,865,718.75	1,796,066.81		1,796,066.81	69,651.94	
Salem County Improvement Authority - Additional Rent Payment							
County Jail	8,481.25	8,481.25	8,481.25		8,481.25		
Total County Debt Service	<u>5,617,199.79</u>	<u>5,617,199.79</u>	<u>4,924,983.72</u>		<u>4,924,983.72</u>	<u>692,216.07</u>	
Deferred Charges and Statutory Expenditures - County							
Prior Year Bills	22,962.15	22,962.15	20,988.25	277.88	21,266.13	1,696.02	
Special Emergency Authorizations - 5 Years (N.J.S.A. 40A:4-55.13)	80,000.00	80,000.00	80,000.00		80,000.00		
Prior Year Overexpenditure	24,100.00	24,100.00	24,100.00		24,100.00		
Statutory Expenditures:							
Contribution to:							
Public Employee's Retirement System	1,478,192.00	1,478,192.00	1,395,388.44		1,395,388.44		82,803.56
Social Security System (O.A.S.I.)	2,020,000.00	1,942,200.00	1,937,317.77		1,937,317.77		4,882.23
Police and Fireman's Retirement System	2,406,311.00	2,406,311.00	2,381,949.84		2,381,949.84		24,361.16
Statutory Charges and Statutory Expenditures - County	6,031,565.15	5,953,765.15	5,839,744.30	277.88	5,840,022.18	1,696.02	112,046.95
Judgements	100,000.00	100,000.00	100,000.00		100,000.00		
Total General Appropriations	<u>\$81,804,483.97</u>	<u>\$89,212,476.06</u>	<u>\$84,184,987.81</u>	<u>\$ 1,489,209.51</u>	<u>\$85,674,197.32</u>	<u>\$ 693,912.09</u>	<u>\$ 2,844,366.65</u>
Reference	A-2	A-4	A-4	A			A
Original Budget		\$81,804,483.97					
Appropriated by N.J.S.A. 40A-87		7,147,992.09	A-2, A-13, A-14				
Special Election A/R from State of NJ		260,000.00					
		<u>\$89,212,476.06</u>					

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

B

TRUST FUNDS

STATEMENT OF ASSETS, LIABILITIES AND RESERVES - REGULATORY BASIS

		December 31,	
	Reference	2013	2012
ASSETS			
Trust Other Funds:			
Cash - Treasurer	B-4	\$ 3,384,223.94	\$ 4,389,243.13
Mortgages Receivable	B-5	726,711.06	822,373.40
Audio Visual Commission Receivable		10,231.48	
		<u>4,121,166.48</u>	<u>5,211,616.53</u>
Open Space and Farmland Preservation Trust:			
Cash - Treasurer	B-4	3,608,973.75	4,142,155.85
Investments		497,650.76	146,170.28
Due from Current Fund		4,470.84	
Taxes Receivable	B-6	825.59	3,391.15
		<u>4,111,920.94</u>	<u>4,291,717.28</u>
Total Trust Funds		<u>\$ 8,233,087.42</u>	<u>\$ 9,503,333.81</u>
LIABILITIES AND RESERVES			
Trust Other Funds:			
Reserve for:			
911	B-3	\$ 262.45	\$ 262.45
Accumulated Absences Trust	B-3	517,186.51	573,593.65
Audio Visual Commission	B-3	-	92,109.87
B.F. Goodrich	B-3	16,392.82	16,368.23
Commodities Resale Program	B-3	59,340.22	241,166.04
County Auction	B-3	22,869.23	3,552.92
County Clerk	B-3	309,670.77	365,987.82
Engineering Escrow	B-3	18,351.75	17,345.45
Environmental Enforcement	B-3	636,511.18	573,655.73
Hospitalization	B-3	1,165.23	5,759.56
Housing Revitalization	B-3	77,091.00	80,585.13
Motor Vehicle Fines	B-3	445,581.84	552,168.32
Net Payroll Account	B-3	825.64	(5,772.18)
Parvin Bequest	B-3	32,619.08	24,859.26
Payroll Agency	B-3	302,453.91	275,089.52
Performance Bond - J Dare Development	B-3	13,090.00	13,090.00
Performance Bond - Woods Laurel Hills	B-3	3,375.00	3,375.00
Personal Attendant Service (PASP)	B-3		20,027.43
Prosecutor's Office:			
Asset Maintenance Account	B-3	9,613.81	11,106.11
Auto Law Enforcement Trust Account	B-3	5,676.57	5,438.11
County Law Enforcement Trust Account	B-3	102,163.89	90,680.38
Federal County Law Enforcement Trust Account	B-3	48,878.64	105,701.52
Municipal Law Enforcement Trust Account	B-3	55,366.28	47,618.43
Seized Assets Trust Account	B-3	78,869.60	89,517.78
Revolving Loan	B-3	951,089.58	942,469.58
Road Opening Deposits	B-3	9,983.44	49,723.44
SCAPG - Nutrition Program	B-3	51,637.79	28,235.53
SCAPG - Parvin	B-3	30,720.63	29,259.82
Self Insurance	B-3	90,121.80	501,543.32
Sheriff's Office	B-3	45,722.80	41,022.20
Surrogate Fees	B-3	42,524.46	45,078.90
Tax Appeals Filing Fees	B-3	37,960.55	32,173.61
Unemployment Claims	B-3	43.56	196,504.51
Weights & Measures	B-3	71,807.69	83,191.16
Worker's Compensation	B-3	18.76	31,669.71
		<u>4,088,986.48</u>	<u>5,184,158.31</u>
Due to Current Fund			27,458.22
Due to Capital Fund		<u>32,180.00</u>	
Open Space and Farmland Preservation Trust			
Reserve for Future Use	B-7	<u>4,111,920.94</u>	<u>4,291,717.28</u>
		<u>4,111,920.94</u>	<u>4,291,717.28</u>
Total Trust Funds		<u>\$ 8,233,087.42</u>	<u>\$ 9,503,333.81</u>

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

B-1

TRUST FUNDS

OPEN SPACE AND FARMLAND PRESERVATION

STATEMENT OF REVENUES AND OTHER CREDITS TO INCOME - REGULATORY BASIS

Year Ended December 31, 2013

	Anticipated Budget	Realized	Excess (Deficit)
Amount to be Raised by Taxation	\$ 1,090,729.27	\$ 1,097,566.13	\$ 6,836.86
Reserve for Open Space Trust		182,255.08	182,255.08
Miscellaneous		6,187.80	6,187.80
Total Open Space Revenues	<u>\$ 1,090,729.27</u>	<u>\$ 1,286,009.01</u>	<u>\$ 195,279.74</u>

Analysis of Realized Revenues Reference B-2

Amount to be Raised by Taxation:

Accrued Revenue:

Open Space Tax Levy

B-6 \$ 1,090,702.27

Added and Omitted Tax Levy

B-6 6,863.86

\$ 1,097,566.13

Miscellaneous:

Receipts:

Interest on Deposits

6,187.80

\$ 6,187.80

COUNTY OF SALEM, STATE OF NEW JERSEY

B-2

TRUST FUND

OPEN SPACE AND FARMLAND PRESERVATION

STATEMENT OF EXPENDITURES AND OTHER CHARGES TO INCOME - REGULATORY BASIS

Year Ended December 31, 2013

	Appropriations		Paid or Charged	Reserved	Balance Cancelled
	Original Budget	Budget After Modification			
Debt Service:					
Payment of Bond Principal	\$ 458,800.00	\$ 458,800.00	\$ 458,800.00	\$ -	\$ -
Interest on Bonds	335,621.05	335,621.05	335,621.05		
Salaries and Wages	65,500.00	65,500.00	67,129.16	(1,629.16)	
Reserve for Future Use	230,808.22	230,808.22		230,808.22	
	<u>\$ 1,090,729.27</u>	<u>\$ 1,090,729.27</u>	<u>\$ 861,550.21</u>	<u>\$ 229,179.06</u>	<u>\$ -</u>
<u>Reference</u>	B-1	B-1			

COUNTY OF SALEM, STATE OF NEW JERSEY

C

GENERAL CAPITAL FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE- REGULATORY BASIS

		December 31,	
	Reference	2013	2012
<u>ASSETS</u>			
Cash	C-1	\$ 15,490,515.11	\$ 18,601,405.71
Dam Restoration Loan Receivable	C-1	1,300,000.00	1,300,000.00
Due from Trust Fund	C-1	32,180.00	
Deferred Charges to Future Taxation:			
Funded	C-3	34,334,000.00	37,019,000.00
Unfunded	C-4	13,965,000.00	13,990,000.00
		<u>\$ 65,121,695.11</u>	<u>\$ 70,910,405.71</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Overdraft - Bond Funds Held by Trustee	C-1	\$ 12,490.51	\$ 12,490.51
Serial Bonds Payable	C-6	33,034,000.00	35,719,000.00
Bond Anticipation Notes Payable	C-4, C-10	11,615,000.00	11,640,000.00
Improvement Authorizations:			
Funded	C-5	8,755,212.97	10,923,808.29
Unfunded	C-5	8,827,679.78	8,914,618.48
Contracts Payable	C-7	1,207,809.28	2,228,248.27
Dam Restoration Loan Payable	C-9	1,300,000.00	1,300,000.00
Reserve for Payment of Debt	C-1	5,036.20	5,036.20
Due to Current Fund	C-2	162,008.91	163,267.23
Capital Improvement Fund	C-8	3,936.73	3,936.73
General Capital Fund		<u>198,520.73</u>	
		<u>\$ 65,121,695.11</u>	<u>\$ 70,910,405.71</u>

There were Bonds and Notes authorized, but not issued in the amount of \$2,350,000 for the years ended December 31, 2013 and 2012, respectively (C-11).

COUNTY OF SALEM, STATE OF NEW JERSEY

G

GENERAL FIXED ASSETS ACCOUNT GROUP - REGULATORY BASIS
December 31, 2013 and 2012

ASSETS	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
General Fixed Assets				
Land, Buildings and Improvements	\$ 25,930,033.14	\$ 174,740.00	\$ 4,092,173.00	\$ 22,012,600.14
Equipment and Vehicles	11,399,256.46	2,504,686.00	311,090.00	13,592,852.46
	<u>\$ 37,329,289.60</u>	<u>\$ 2,679,426.00</u>	<u>\$ 4,403,263.00</u>	<u>\$ 35,605,452.60</u>
LIABILITIES				
Investment in General Fixed Assets	<u>\$ 37,329,289.60</u>	<u>\$ 2,679,426.00</u>	<u>\$ 4,403,263.00</u>	<u>\$ 35,605,452.60</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Financial Reporting Entity

The County of Salem (the "County") was incorporated on February 13, 1798. It is located in the southwest corner of New Jersey and covers approximately 350 square miles. The County of Gloucester is on the County's northern side and the County of Cumberland forms the eastern and southeastern border of the County.

The County's geographic makeup consists of State Parks, Fish and Wildlife Management Areas, Government Facilities and meadows or low-lying areas. Forty-eight percent is devoted to agriculture, thirteen percent is developed for residential use (approximately 9,000 acres), and commercial and industrial use (approximately 6,500 acres). The New Jersey Turnpike travels through the County.

In the County there are fifteen political subdivisions, consisting of one city, eleven counties and three boroughs. The population of the County according to the official 2010 census is 65,774.

The County government operates under a seven member Board of Chosen Freeholders, elected at-large by the voters of the County. A Freeholder, under old English rule, was a person who owned property outright, free of debt, and therefore was deemed to be a leading citizen, eligible for membership on the governing body. Under the present form of government, the property rule as a qualification for holding office has been abolished. Each member is elected to a term of three years. A director and deputy director are selected from their membership at the first meeting of each year. The Freeholders have both administrative and policy-making powers.

Component Units

The financial statements of the component units of the County are not presented in accordance with Governmental Accounting Standards Board Statement ("GASBS") No. 14. If the provisions of GASBS No. 14 had been complied with, the financial statements of the following component units would have been either blended or discretely presented with the financial statements of the County, the primary government:

Salem County Improvement Authority
199 East Broadway
Salem, NJ 08079

Salem Community College
460 Hollywood Avenue
Carneys Point, NJ 08069

Salem County Vocational-
Schools
Salem-Woodstown Road
New Jersey 08098

Special Services School Technical
District of the County of Salem
328-B North Broadway Woodstown,
Pennsville, New Jersey 08070

Pollution Control Financing Authority
94 Market Street
Salem, NJ 08079

Annual financial reports may be inspected directly at the offices of these component units during regular business hours.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting, Measurement Focus and Basis of Presentation

The financial statements of the County contain all funds and account groups in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. The principles and practices established by the Requirements of Audit are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Generally, the financial statements are presented using the flow of current financial resources measurement focus and modified accrual basis of accounting with minor exceptions as mandated by these "Requirements". In addition, the prescribed accounting principles previously referred to differ in certain respects from accounting principles generally accepted in the United States of America applicable to local government units. The more significant differences are explained in this Note.

In accordance with the "Requirements of Audit," the County accounts for its financial transactions through the use of separate funds, which are described as follows:

Current Fund - The Current Fund accounts for resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

Trust Funds - The various Trust Funds account for receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - The General Capital Fund accounts for receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

Budgets and Budgetary Accounting

The County of Salem must adopt an annual budget in accordance with N.J.S.A. 40A:4 et seq. N.J.S.A. 40A:4-5 requires the governing body to introduce and approve the annual county budget no later than January 26 of each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget and must advertise the time and place at least ten days prior to the hearing in a newspaper published and circulating in the county. The public hearing must not be held less than twenty-eight days after the date the budget was introduced. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9.

An extension of the regulatory dates for introduction, approval and adoption of the County budget may be granted by the Director of the Division of Local Government Services, with the permission of Local Finance Board.

Budgets are adopted on the same basis of accounting utilized for the preparation of the County's financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfunds

Interfund receivables and payables that arise from transactions between funds are recorded by all funds affected by such transactions in the period in which the transaction is executed. Interfund receivables in the Current Fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves.

Inventories of Supplies

The costs of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various statements of assets, liabilities, reserves and fund balance.

General Fixed Assets

Accounting for Governmental Fixed Assets, as required by N.J.A.C. 5:30-5.6, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including municipalities, must maintain a general fixed assets reporting system that establishes and maintains a physical inventory of nonexpendable, tangible property as defined and limited by the U.S. Office of Management and Budget Circular A-87 (Attachment B, Section 19), except that the useful life of such property is at least five years. The County has adopted a capitalization threshold of \$5,000, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985, are valued at actual historical cost or estimated historical cost. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at their estimated fair market value on the acquisition date. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems are not capitalized. Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements and transfers of fixed assets.

The regulations require that general fixed assets, whether constructed or acquired through purchase, grant or gift be included in the aforementioned inventory. In addition, property management standards must be maintained that includes accurate records indicating asset description, source, ownership, acquisition cost and date, the percentage of federal participation (if any), and the location, use and condition of the asset. Periodically, physical inventories must be taken and reconciled with these records. Lastly, all fixed assets must be adequately controlled to safeguard against loss, damage or theft.

Deferred Charges

The recognition of certain expenditures in the current fund is deferred to future periods. These expenditures, or deferred charges, are generally overexpenditures of legally adopted budget appropriations or emergency appropriations made in accordance with N.J.S.A. 40A:4-46 et seq. Deferred charges are subsequently raised as items of appropriation in budgets of succeeding years.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance

Fund Balance included in the current fund represents amounts available for anticipation as revenue in future year's budgets, with certain restrictions.

Revenues

Revenues are recorded when received in cash except for certain amounts which are due from other governmental units. Revenue from federal and state grants are realized when anticipated as such in the County's budget. Receivables for property taxes are recorded with offsetting reserves on the statement of assets, liabilities, reserves and fund balance of the County's Current Fund; accordingly, such amounts are not recorded as revenue until collected. Other amounts that are due the County which are susceptible to accrual are also recorded as receivables with offsetting reserves and recorded as revenue when received.

County Taxes

Every municipality is responsible for levying, collecting and remitting county taxes for the County. Property tax revenues are collected in quarterly installments due February 1, May 1, August 1 and November 1 and are due and payable to the County of Salem by February 15, May 15, August 15 and November 15. Operations for every municipality are charged for the amount due the County for the year, based upon the ratables required to be certified to the County Board of Taxation by January 10 of the current year. In addition, operations for every municipality are charged for the County share of Added and Omitted Taxes certified to the County Board of Taxation by October 10 of the current year and due to be paid to the County by February 15 of the following year.

Expenditures

Expenditures are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when paid. However, for charges to amounts appropriated for "other expenses," an amount is encumbered through the issuance of a numerically controlled purchase order or when a contract is executed in accordance with N.J.A.C. 5:30-5.2. When encumbered charges are paid, the amount encumbered is simultaneously liquidated in its original amount. Encumbrances are offset by an account entitled reserve for encumbrances. The reserve is classified as a cash liability under New Jersey municipal accounting. At December 31, this reserve represents the portion of appropriation reserves that has been encumbered and is subject to the same provisions as appropriation reserves.

Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is also on the cash basis.

Appropriation Reserves

Appropriation reserves covering unexpended appropriation balances are automatically created at year-end and recorded as liabilities, except for amounts which may be cancelled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income.

Long-Term Debt

Long-Term Debt, relative to the acquisition of capital assets, is recorded as a liability in the General Capital Fund.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences and Postemployment Benefits

Compensated absences for vacation, sick leave and other compensated absences are recorded and provided for in the annual budget in the year in which they are paid, on a pay-as-you-go basis. Likewise, no accrual is made for post-employment benefits, if any, which are also funded on a pay-as-you-go basis. (See Note E.)

Cash and Cash Equivalents and Investments

Cash and cash equivalents and investments include amounts on deposit, petty cash, change funds and short-term investments with original maturities of three months or less.

New Jersey municipal and county units are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States or of the State of New Jersey or in the New Jersey Cash Management Fund. N.J.S.A. 40A:5-15.1 provides a list of investments which may be purchased by New Jersey municipal units. In addition, other state statutes permit investments in obligations issued by local authorities and other state agencies.

N.J.S.A. 17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act ("GUDPA"), a multiple financial institutional collateral pool, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include state or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured.

The market value of the collateral must equal five percent of the average daily balance of public funds; and, if the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

As of December 31, 2013, the County's bank balances of \$38,267,158.59 were exposed to custodial credit risk as follows:

Insured	\$ 250,000.00
Uninsured and Uncollateralized	446,300.31
Uninsured and Collateralized with Securities Held by Pledging Financial Institutions	37,570,858.28
Total	<u>\$ 38,267,158.59</u>

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned or the County will not be able to recover collateral securities in the possession of an outside party. The County's policy requires deposits to be secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation ("FDIC"). The Board of Chosen Freeholders approves and

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits (Continued)

designates the authorized depository institution based on evaluation of solicited responses and certifications provided by financial institutions.

Concentration of Credit Risk – This is the risk associated with the amount of investments the County has with any one issuer that exceeds five percent or more of its total investments. Investments issued or explicitly guaranteed by the U.S. Government and the New Jersey Cash Management Fund are excluded from this requirement. None of the investments held by the County are exposed to this risk.

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In general, the County does not have an investment policy regarding Credit Risk, however, the County had no investments that were subject to credit risks as of December 31, 2013. The New Jersey Cash Management Fund is not rated.

Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County has a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from interest rate fluctuations. However, its practice is to hold investments to maturity.

Investments

New Jersey statutes permit the County to purchase the following types of securities:

- Bonds or other obligations of the United States or obligations guaranteed by the United States.
- Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Association or United States Bank for Cooperatives that have a maturity date not greater than twelve months from the date of purchase.
- Bonds or other obligations of the County or bonds or other obligations of school districts that are a part of the County or are located within the County.
- Bonds or other obligations having a maturity date of not more than twelve months from the date of purchase that are approved by the New Jersey Department of Treasury, Division of Investments.

B. FUND BALANCES APPROPRIATED

The following schedule details the amount of current fund balances available at the end of the current year and four previous years and the amounts utilized in the subsequent year's budgets. The County replenished the entire current fund balance utilized in the 2013 budget.

Year	Balance Dec. 31	Utilized in Budget of Succeeding Year	Percentage of Fund Balance Used
2013	\$ 7,313,360.47	\$ 2,884,897.66	39.45%
2012	5,036,504.05	2,495,801.44	49.55%
2011	7,980,717.97	5,298,160.95	64.33%
2010	11,935,195.90	7,788,347.40	65.26%
2009	13,275,184.27	7,836,964.82	59.03%

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

C. PENSION PLANS

The County of Salem contributes to two cost-sharing multiple-employer defined benefit pension plans, the Public Employees' Retirement System ("PERS") and the Police and Firemen's Retirement System ("PFRS"), which are administered by the New Jersey Division of Pensions and Benefits. In addition, several County employees participate in the Defined Contribution Retirement Program ("DCRP"), which is a defined contribution pension plan and is also administered by the New Jersey Division of Pensions and Benefits. Each plan has a board of trustees that is primarily responsible for its administration. The division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295

Public Employees' Retirement System - The PERS was established in 1955. The PERS provides retirement, death and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:15A and 43:3B.

The contribution requirements of plan members are determined by state statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the PERS were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 6.5% plus an additional 1.0% phased-in over seven years beginning in the first year. The phase-in of the additional incremental member contribution amount will take place in July of each subsequent year. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

The County is billed annually for its normal contribution plus any accrued liability. These contributions, equal to the required contributions, were as follows:

Year	Total Liability	Paid by County
2013	\$1,478,192.00	\$1,478,192.00
2012	1,479,493.00	1,479,493.00
2011	1,401,464.00	1,401,464.00

Police and Firemen's Retirement System - The PFRS was established in 1944. The PFRS provides retirement, death and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:16A and 43:3B.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

C. PENSION PLANS (CONTINUED)

The contribution requirements of plan members are determined by state statute. In accordance with Chapter 204, P.L. 1989, plan members enrolled in the PERS are required to contribute 8.5% of their annual covered salary. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate was increased to 10% in October, 2011. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, statute also requires the return to the normal rate when such surplus pension assets no longer exist.

The County is billed annually for its normal contribution plus any accrued liability. These contributions, equal to the required contributions, were as follows:

Year	Total Liability	Paid by County
2013	\$2,406,311.00	\$2,406,311.00
2012	2,336,634.00	2,336,634.00
2011	2,334,154.00	2,334,154.00

Defined Contribution Retirement Program - The DCRP is a cost-sharing multiple-employer defined contribution pension fund which was established in 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.) and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq.

The contribution requirements of plan members are determined by state statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the County's contribution amounts for each pay period are transmitted to the trustee no later than the fifth business day after the date on which the employee is paid for that pay period.

The County's contributions were as follows:

Fiscal Year	Total Liability	Paid by County
2013	\$ -	\$ -
2012	-	-
2011	9,230.43	9,230.43

Related Party Investments - The Division of Pensions and Benefits does not invest in securities issued by the County.

D. POSTEMPLOYMENT HEALTHCARE BENEFITS PLAN

Plan Description - The County contributes to the State Health Benefits Program ("SHBP"), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey, Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq., to provide health benefits to State employees, retirees and their dependents. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

D. POSTEMPLOYMENT HEALTHCARE BENEFITS PLAN (CONTINUED)

The SHBP was extended to employees, retirees and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP. The County provides post employment health care benefits, at its cost, to various classes of employees (non union and collective bargaining units) and their spouses or surviving spouses as well as dependents. The health care benefits will be in a form consistent with that provided to all active employees of the County subject to the requirements as illustrated in Article 33 of the Personnel Agreement regarding retiree benefits. The entitlement at the minimum requires that all qualified County employees be retired through the New Jersey Division of Pensions and Benefits under the PFRS or the PERS and shall meet at least one of the following requirements: retirement on a disability pension; Retirement with 25 years or more of service credit in a state or locally-administered retirement system and at least 15 years of service with the County; retirement at age 62 or older with at least 15 years of service with the County, or retirement with 25 years or more of service credit in a state or locally-administered retirement system, provided the retiring employee was on the employment rolls of the County as of August 1, 1991.

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey, Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at www.state.nj.us/treasury/pensions/.

Funding Policy - Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

The State's contribution rate is based on the *annual required contribution* ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years.

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County on a monthly basis. The County funds these benefits on a pay-as-you-go basis.

The County contributions to SHBP for the years ended December 31, 2013, 2012 and 2011, were \$1,386,204.11, \$1,822,749.75 and \$1,555,270.69, respectively, which equaled the required contributions for each year. There were approximately 154, 154 and 145 retired participants eligible at December 31, 2013, 2012 and 2011, respectively.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

E. GASB STATEMENT 45 FOR ACCOUNTING AND FINANCIAL REPORTING BY EMPLOYERS FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The County provides post-retirement medical health insurance benefits and prescription benefits, provided the employee qualifies for and has retired through the New Jersey Division of Pensions and Benefits under the Police and Fireman's Retirement System ("PFRS") or the Public Employees Retirement System ("PERS") and meets at least one of the following requirements:

- (a) Retirement on a disability pension; or
- (b) Retirement with 25 years or more of service credit in a state or locally-administered retirement system and at least 15 years of service with the County of Salem; or
- (c) Retirement at age 62 or older with at least 15 years of service with the County of Salem; or Adopted 1/17/07; Revised 7/17/13 V-3
- (d) Retirement with 25 years or more of service credit in a state or locally-administered retirement system, provided the retiring employee was employed by Salem County as of August 1, 1991.

Starting October 1, 2013, post-retirement health insurance benefits were provided through a private plan with Amerihealth HMO, Inc. The County's contribution to this plan for the year ended December 31, 2013 was \$704,562.83. The County will have an actuarial study completed in 2014.

F. COMPENSATED ABSENCES

Under the existing policies of the County, upon retirement, employees accruing days will be compensated for one-half of their accumulated sick days up to a maximum of \$15,000 and all of their accumulated vacation days. A maximum of ten vacation days may be carried over at the end of the year unless approval to carryover more is granted.

The County has established a Compensated Absences Trust Fund to set aside funds for future payments of compensated absences. At December 31, 2013, the balance of the fund was \$517,186.51. It is estimated that, at December 31, 2013, accrued benefits for compensated absences for all eligible employees who have accumulated time are valued at \$614,473.08.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

G. DEFERRED COMPENSATION SALARY ACCOUNT

The County offers its employees a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457 which has been approved by the Director of the Division of Local Government Services. The Plan, available to all full time employees at their option, permits employees to defer a portion of their salary to future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

Amounts deferred under Section 457 plans must be held in trust for the exclusive benefit of participating employees and not be accessible by the County or its creditors. Since the County does not have a fiduciary relationship with the plan, the balances and activities of the plan are not reported in the County's financial statements.

H. LEASE OBLIGATIONS

At December 31, 2013, the County had various lease agreements in effect for the County Jail, office space and numerous copiers.

Future minimum lease payments under capital lease agreements for the County Jail are as follows:

Year	Amount
2014	\$ 1,755,585.00
2015	1,764,252.50
2016	1,759,075.00
2017	1,759,902.50
2018	1,912,375.00
2019	1,906,500.00
	<u>\$ 10,857,690.00</u>

I. CAPITAL DEBT

Summary of Debt

	December 31,		
	2013	2012	2011
Issued			
General:			
Bonds and Notes	\$ 33,034,000.00	\$ 35,719,000.00	\$ 36,517,000.00
Bonds Guaranteed by the County	22,982,135.57	23,704,000.00	25,754,000.00
Bond Anticipation Notes	11,615,000.00	11,640,000.00	475,000.00
Loan Payable	1,300,000.00	1,300,000.00	1,300,000.00
Authorized but not Issued			
General:			
Bonds and Notes	2,350,000.00	2,350,000.00	10,140,000.00
Gross Debt	71,281,135.57	74,713,000.00	74,186,000.00
Deductions	25,284,271.77	26,344,036.20	27,640,536.20
Net Debt	<u>\$ 45,996,863.80</u>	<u>\$ 48,368,963.80</u>	<u>\$ 46,545,463.80</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

I. CAPITAL DEBT (CONTINUED)

Summary of Regulatory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicated a regulatory net debt of 0.840%.

	Gross Debt	Deductions	Net Debt
General	<u>\$ 71,281,135.57</u>	<u>\$ 25,284,271.77</u>	<u>\$ 45,996,863.80</u>

Net Debt \$45,996,863.80 divided by the average Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$5,349,894,411.33 equals 0.840%.

Borrowing Power Under N.J.S.A.40A:2-6 as Amended

2% of Average Equalized Valuation Basis (County)	\$ 106,997,888.23
Net Debt	<u>45,996,863.80</u>
Remaining Borrowing Power	<u>\$ 61,001,024.43</u>

Schedule of Annual Debt Service for Principal and Interest for Bonded Debt Issued and Outstanding

Year	Principal	Interest	Total
2014	\$ 2,790,000.00	\$ 1,293,187.50	\$ 4,083,187.50
2015	2,880,000.00	1,195,412.50	4,075,412.50
2016	2,995,000.00	1,084,535.00	4,079,535.00
2017	2,645,000.00	971,628.00	3,616,628.00
2018	2,755,000.00	867,738.75	3,622,738.75
2019-2023	10,490,000.00	2,998,522.50	13,488,522.50
2024-2028	7,765,000.00	1,025,348.75	8,790,348.75
2029	714,000.00	17,850.00	731,850.00
	<u>\$ 33,034,000.00</u>	<u>\$ 9,454,223.00</u>	<u>\$ 42,488,223.00</u>

Schedule of Annual General Debt Service for the Principal and Interest for Loans Outstanding

Year	Principal	Interest	Total
2014	\$ 31,204.79	\$ 13,000.00	\$ 44,204.79
2015	63,348.83	25,060.73	88,409.56
2016	64,622.15	23,787.42	88,409.57
2017	65,921.05	22,488.52	88,409.57
2018	67,246.06	21,163.50	88,409.56
2019-2023	357,056.66	84,991.22	442,047.87
2024-2028	394,412.67	47,635.19	442,047.87
2029-2032	256,187.79	9,040.94	265,228.73
	<u>\$ 1,300,000.00</u>	<u>\$ 247,167.52</u>	<u>\$ 1,547,167.52</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

J. BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily finance various capital projects prior to the issuance of serial bonds. The terms of the notes cannot exceed one year, but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid not later than the tenth anniversary of the original note. The State of New Jersey ("State") also prescribes that, on or before the third anniversary of the date of the original note, a payment of at least equal to the first legally payable installment of the bonds, in anticipation of which such notes were issued, be paid or retired. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary of the date of the original issue. At December 31, 2013, the County had bond anticipation notes totaling \$11,615,000.

K. DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2013, the following deferred charges are shown on the statement of assets, liabilities, reserves and fund balance of the following fund:

	Balance December 31, 2013	2014 Budget Appropriation	Balance to Succeeding Budgets
Special Emergency	\$ 320,000.00	\$ 80,000.00	\$ 240,000.00
Total	\$ 320,000.00	\$ 80,000.00	\$ 240,000.00

L. NEW JERSEY UNEMPLOYMENT COMPENSATION INSURANCE

The County has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method." Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State. The following is a summary of County contributions, reimbursements to the State for benefits paid, and the ending balance of the County's trust fund for the current and previous two years:

Year	County Contributions	Amount Reimbursed	Ending Balance
2013	\$ 19,850.00	\$ 216,398.58	\$ 43.56
2012	-	178,983.35	196,504.51
2011	1,500.00	71,526.29	375,487.86

M. OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST

On November 5, 2002, pursuant to P.L. 1997, c. 24 (N.J.S.A. 40:12-15.1 et seq.), the voters of the County authorized the establishment of the Salem County Open Space, Recreation, Farmland and Historic Preservation Trust Fund effective January 1, 2005, for the purpose of raising revenue for the acquisition of lands and interests in lands for the conservation of farmland and open space. The County proposed to levy a tax not to exceed two cents per one hundred dollars of equalized valuation. Amounts raised by taxation are apportioned by the County Board

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

M. OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST (CONTINUED)

of Taxation among the municipalities in accordance with N.J.S.A. 54:4-9 and are assessed, levied and collected in the same manner and at the same time as other County taxes. Future increases in the tax rate or to extend the authorization must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Salem County Open Space, Recreation, Farmland and Historic Preservation Trust Fund.

N. RISK MANAGEMENT

The County has adopted a plan of self-insurance for workers' compensation, automobile, police professional liability, and general liability insurance. Excess liability insurance policies cover individual claims in excess of \$250,000 for automobile, general liability claims, and workers' compensation claims.

At December 31, 2013, the estimated payable for the workers' compensation insurance was \$562,565.69, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported. Such liability at this time is not known.

The estimated payable for the general liability/police professional insurance was \$903.25, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported, at December 31, 2013. Such liability at this time is not known.

The estimated payable for the auto liability insurance was \$266.06, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported, at December 31, 2013. Such liability at this time is not known.

The estimated payable for workers' compensation, auto liability and general liability police professional insurance do not include any provision for claims incurred but not reported.

Any additional funds required for claims in excess of the amounts reserved and recorded in trust funds below as a liability will be paid and charged to the 2013 or future budgets. At December 31, 2013, the balances of the plans were as follows:

Insurance Plan	Amount
Reserve for Workers' Compensation - Trust Fund	\$ 18.76
Reserve for Self Insurance - Trust Fund	90,121.80
Hospitalization - Trust Fund	1,165.23

O. SERVICE AGREEMENT

Salem County Improvement Authority – Solid Waste Landfill Division - In 1984, a service agreement was enacted between the County and the Salem County Utilities Authority. In 2009, the Salem County Utilities Authority was dissolved and all of its rights and obligations were transferred to the Salem County Improvement Authority. Section 301 of the 1984 agreement provides "Charges may and shall at all times be such that the receipts of the Authority shall be sufficient to pay or provide for expenses of the operation, repair and maintenance of the system including insurance, renewals and replacements and the cost of all enlargements and alterations

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. SERVICE AGREEMENT (CONTINUED)

of the system not otherwise provided for to pay the principal of and interest on any and all bonds or other obligations of the Authority as the same become due, and to repay to the County any advances made by the County to meet any deficits of the Authority by any participant or any other municipality, authority, county, person, partnership, firm, public or private corporation, or from any other cause, and to provide and maintain such reserves or sinking funds for any of the foregoing purpose as may be required by the terms of any contract or other obligation of the Authority."

Section 401 provided "On or before January 15th next following the close of each fiscal year, the Authority shall make and deliver to the Board of Chosen Freeholders of the County, a certificate, signed by its Chairman or Vice-Chairman and its Registered Municipal Accountant, stating the receipts and expenses to the Authority for the current fiscal year and the estimated receipts and expenses to the Authority for the current fiscal year, and deficiency advances (if any) payable by the County to the Authority, for or with respect to the preceding and current fiscal year. Such deficiency advances shall be a sum of money equal to the excess (if any) of the expenses of the Authority for a fiscal year over the receipts of the Authority's such fiscal year."

Section 402 provides "On or before May 1st of each fiscal year, the County will pay to the Authority the deficiency advances (if any) stated in the certificate delivered to the Board of Chosen Freeholders pursuant to Section 401 of this Article."

In 1984, prior year advances to the Authority of \$215,000.00 was repaid to the County of Salem. Subsequent to 1984 through December 31, 2013, the Authority has not requested any advances resulting from deficiencies or for any other purpose.

P. LITIGATION

The County is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the County, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

Q. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 25, 2014, which is the date that the financial statements were available to be issued.

In June 2014, the County issued \$2,700,000 County College Bonds, Series 2014 and \$8,590,000 Bond Anticipation Notes.

SUPPLEMENTAL SCHEDULES

CURRENT FUND

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF CURRENT CASH - REGULATORY BASIS
Year Ended December 31, 2013

	<u>Reference</u>		
Balance - December 31, 2012	A		\$ 15,629,816.78
Increased by Receipts:			
County Taxes Receivable	A-1, A-6	\$ 51,356,241.49	
Revenue Accounts Receivable		16,110,766.99	
Miscellaneous Revenue Not Anticipated	A-2A	777,449.57	
Collection of Added and Omitted Taxes	A-1, A-6	61,801.72	
Interfunds Returned		74,612.31	
Reimbursement for Grant Expenditures Paid by Current Fund in Prior Years	A-1	1,304,966.54	
Reserve for JACC/CAP	A-10	130,360.00	
Reserve for Payment of Debt		120,378.12	
Reserve for Payment of Debt - 2011 Storms	A-1	1,150,302.18	
Federal and State Grants Receivable	A-13	7,931,270.74	
Federal and State Grants Unappropriated	A-15	23,490.53	
			<u>79,041,640.19</u>
			94,671,456.97
Decreased by Disbursements:			
2013 Budget Appropriations		66,061,863.83	
2012 Appropriation Reserve	A-9	3,520,328.34	
Reserve for Federal and State Grants - Appropriated		10,212,157.03	
Reserve for Repair and Reconstruction of Roads, Bridges and Railroads		368,521.44	
			<u>80,162,870.64</u>
Balance - December 31, 2013	A		<u>\$ 14,508,586.33</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED
Year Ended December 31, 2013

	Balance December 31, 2012	2013 Tax Levy	Added/Omitted County Tax Levy	Received	Balance December 31, 2013
Alloway Township	\$ 12,615.48	\$ 2,665,544.77	\$ 3,062.01	\$ 2,678,160.25	\$ 3,062.01
Carneys Point Township		6,665,773.60	15,263.93	6,665,773.60	15,263.93
Elmer Borough	12,773.43	957,899.28	600.89	970,672.71	600.89
Elsinboro Borough		1,103,200.94	1,530.94	1,104,731.88	
Lower Alloways Creek Township		2,502,370.69	8,946.19	2,511,316.88	
Mannington Township		2,037,823.92	1,414.59	2,039,238.51	
Oldmans Township		2,483,847.66	38,845.45	2,522,693.11	
Penns Grove Borough		1,641,653.65	1,620.62	1,643,274.27	
Pennsville Township	15,700.59	11,584,476.16	15,721.18	11,615,897.93	
Pilesgrove Township	4,271.14	4,186,046.71	12,004.38	4,190,317.85	12,004.38
Pittsgrove Township	16,441.08	6,054,746.82	6,535.04	6,071,187.90	6,535.04
Quinton Township		1,792,378.11	8,637.68	1,801,015.79	
Salem City		2,109,079.83	3,973.22	2,113,053.05	
Upper Pittsgrove Township		2,910,345.16	12,407.89	2,922,753.05	
Woodstown Borough		2,661,054.19	2,027.85	2,663,082.04	
	<u>\$ 61,801.72</u>	<u>\$ 51,356,241.49</u>	<u>\$ 132,591.86</u>	<u>\$ 51,513,168.82</u>	<u>\$ 37,466.25</u>
Reference	A, A-4				A
		County Taxes		\$ 51,356,241.49	A-1, A-4
		County Added and Omitted Taxes		<u>156,927.33</u>	
				<u>\$ 51,513,168.82</u>	

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND STATEMENT OF REVENUE-ACCOUNTS RECEIVABLE Year Ended December 31, 2013

	Balance Dec 31, 2012	Accrued	Collected	Balance Dec 31, 2013
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	\$ 77,405.42	\$ 596,198.16	\$ 596,198.16	\$ 77,405.42
Surrogate		204,000.00	99,829.11	104,170.89
Sheriff		63,496.99	63,496.99	
Interest on Investments and Deposits		74,000.00	51,184.42	22,815.58
Constitutional Officers Salary Reimbursement		96,200.00	96,200.00	
Refunds - Public Health Department	699.00	30,241.20	30,241.20	699.00
Planning Board - Development Review Fees	2,057.00	5,160.00	5,160.00	2,057.00
Due from Lower Alloways Creek Township		2,195,000.00	2,195,000.00	
Board of State and Federal Prisoners in County Jail	1,405.00			1,405.00
Bail Forfeiture		30,000.00	19,839.56	10,160.44
Home Detention		47,089.21	47,089.21	
Jail Miscellaneous		101,063.35	101,063.35	
Road Opening Deposits		40,000.00	40,000.00	
Pennsville Township				
Elmer Borough		10,500.00	10,500.00	
Woodstown Borough		32,000.00	32,000.00	
City of Salem		126,480.00	126,480.00	
LAC Township		39,015.00	39,015.00	
Inmate Health/Reimbursement to Salem County		6,000.00	5,017.44	982.56
Jail Telephone		150,703.09	150,703.09	
Unification Reimbursement		180,000.00	154,300.20	25,699.80
SCIA I/T		11,624.00	11,624.00	
Fire School		22,000.00	12,310.00	9,690.00
Revolving Loan Fund		22,137.26	22,137.26	
Meals on Wheels Rent		6,000.00	5,500.00	500.00
Pollution Control - Treasurer		6,000.00	6,000.00	
Reserve for Motor Vehicle Fines		750,000.00	175,000.00	575,000.00
Railroad Operator Fees		60,000.00	60,000.00	
Lease of Farmland		6,496.00	-	6,496.00
State Aid:				
State Aid - County College Bonds (NJSA 18A:64A-22.6)208751	136,025.50	208,751.00	90,924.49	253,852.01
Public Health Priority Funding - 1977		79,429.75	79,429.75	
Debt Service - State Aid (Type I) - Vocational Education Bonds	6,134.50	79,505.00	-	85,639.50
Debt Service - State Aid (Type I) - Special Services School District		292,908.00	292,908.00	
State Assumption of Costs of County Social & Welfare Service & Psychiatric Facilities				
Social and Welfare Service (c.66,P.L. 1990):				
Division of Youth and Family Services	988,191.00	1,088,272.00	1,088,272.00	988,191.00
Supplemental Social Security Income	1,363.00	170,211.00	92,256.00	79,318.00
Psychiatric Facilities (C.73,P.L 1990):				
Maintenance of Patients in State Institution for Mental Diseases		867,892.00	867,892.00	
Maintenance of Patients in State Institutions for Mentally Retarded		2,661,687.00	2,661,687.00	
Board of County Patients in State and Other Institutions		30,941.50	30,941.50	
Division of Developmental Disabilities (DDD)				
Revenue Assessment Program	17,631.00			17,631.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of				
Local Government Services - Other Special Items				
Salem County Area Office of Aging		58,000.00	58,000.00	
Added and Omitted Assessments		250,000.00	95,125.61	154,874.39
Reserve for JACC/CAP		133,000.00	133,000.00	
Salem County Home - Medicaid Reimbursement - Peer Grouping	132,175.01			132,175.01
Salem County Community Bus Service - NJ Transit Contract	352,582.83	1,225,000.00	1,394,950.04	182,632.79
County Welfare Office - Social Services		116,201.77	116,201.77	
Rent - Agriculture Building	7,075.00	92,925.00	92,925.00	7,075.00
Bd. Federal Inmates in County Jail	1,592,922.87	758,000.00	764,728.42	1,586,194.45
Female Inmates in County Jail		1,283,162.00	1,283,162.00	
Male Inmates in County Jail		2,557,400.00	2,557,400.00	
Gloucester County Alternative Youth Shelter Beds	97,263.00	66,336.00	51,803.00	111,796.00
NEXTEL-Communication Tower		39,000.00	39,000.00	
Reserve for Payment of Type I School Debt	12,121.00	55,000.00	55,000.00	12,121.00
Board of Elections	28,671.92	26,000.00	9,334.42	45,337.50
Title Section IV-D Reimbursement for State of NJ		170,000.00		170,000.00
Reserve for Debt Service		410,725.00	410,725.00	
Reserve for Debt Service - Retail Building		118,000.00	118,000.00	
Salem County Improvement Authority		287,937.00	287,937.00	
	<u>\$ 3,453,723.05</u>	<u>\$ 18,037,688.28</u>	<u>\$ 16,827,491.99</u>	<u>\$ 4,663,919.34</u>
Reference	A			A
Cash Received				
Miscellaneous Revenues Anticipated			\$ 16,694,491.99	
Reserve for JACC/CAP			133,000.00	
			<u>\$ 16,827,491.99</u>	

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF 2012 APPROPRIATION RESERVES
Year Ended December 31, 2013

	Encumbrances 12/31/2012	Reserve 12/31/2012	Appropriated		Balance after Transfer	Paid or Charged	Balance Lapsed
			To	From			
(A) Operations - within "CAPS"							
General Government							
Board of Chosen Freeholders							
Salaries and Wages	\$ -	\$ 7,921.54	\$ -	\$ -	\$ 7,921.54	\$ 7,905.00	\$ 16.54
Other Expenses	3,442.19	346.89			3,789.08	2,550.65	1,238.43
Purchase Department and Inventory Control							
Salaries and Wages		4,367.24			4,367.24	4,332.86	34.38
Other Expenses	1,487.30	57.75	100.00		1,645.05	1,644.20	0.85
Clerk of the Board							
Salaries and Wages		12,590.45			12,590.45	11,231.28	1,359.17
Personnel/HR							
Salaries and Wages		13,000.86			13,000.86	9,615.14	3,385.72
Screening & Compliance Test for Employees		4,831.00			4,831.00		4,831.00
Other Expenses	20,750.35	43.00	26,000.00		46,793.35	45,278.15	1,515.20
Public Information Office							
Salaries and Wages		3,067.86			3,067.86	1,072.07	1,995.79
County Clerk							
Salaries and Wages		33,359.13		6,500.00	26,859.13	15,780.84	11,078.29
Other Expenses	1,278.45	48.27	6,500.00		7,826.72	3,429.54	4,397.18
School Board Elections	226.13	12,840.89			13,067.02		13,067.02
Election Costs	94.00	942.35			1,036.35	942.35	94.00
Grant Management							
Other Expenses	295.00				295.00		295.00
Board of Elections							
Salaries and Wages		11,013.56			11,013.56	8,200.92	2,812.64
Other Expenses	2,169.98	62,372.16			64,542.14	16,371.08	48,171.06
Department of Finance							
County Treasurer's Office							
Salaries and Wages		11,482.38	150.00		11,632.38	11,164.46	467.92
Other Expenses	460.46	60.54	350.00		871.00	750.44	120.56
Bond Cost		21,653.60			21,653.60		21,653.60
County Auditor		34,764.80			34,764.80		34,764.80
Information Technology Center							
Salaries and Wages		10,283.80		3,700.00	6,583.80	6,522.12	61.68
Other Expenses	126,751.49	10,297.25	3,700.00		140,748.74	120,996.22	19,752.52
County Adjuster's Office							
Salaries and Wages		2,573.95			2,573.95	2,484.97	88.98
Other Expenses	634.16	16,464.09			17,098.25	671.16	16,427.09
Board of Taxation							
Salaries and Wages		5,431.45			5,431.45	5,401.93	29.52
Other Expenses	3,168.38	400.01			3,568.39	2,629.13	939.26
County Counsel							
Other Expenses	8,527.61	471.12			8,998.73	8,100.66	898.07
Labor Counsel							
Other Expenses	20,645.27	27,222.66			47,867.93	34,845.29	13,022.64
Special Counsel							
Other Expenses	322.57	58,591.56			58,914.13	15,410.26	43,503.87
County Surrogate							
Salaries & Wages		12,902.29			12,902.29	12,647.00	255.29
Other Expenses	2,606.44	173.11			2,779.55	2,313.86	465.69
Engineer							
Salaries & Wages		15,049.72			15,049.72	12,498.01	2,551.71
Other Expenses	106,100.45	111,904.04			218,004.49	121,004.28	97,000.21
Economic Development Office							
Other Expenses		14,451.90			14,451.90		14,451.90
Culture and Heritage Commission							
Other Expenses	1,820.61	5,575.13			7,395.74	1,654.61	5,741.13
Land Use Administration							
County Planning Board (R.S 40:27-3)							
Salaries & Wages		6,418.79			6,418.79	5,804.72	614.07
Other Expenses	750.72	609.66			1,360.38	544.11	816.27
Code Enforcement and Administration							
Weights and Measures							
Salaries and Wages		4,915.96			4,915.96	4,653.36	262.60
Other Expenses	72.55	254.58			327.13	57.73	269.40
Insurance							
Other Insurance Premiums		6,564.91			6,564.91	4,859.74	1,705.17
Group Insurance Dental		25,396.88			25,396.88		25,396.88
Group Insurance Hospitalization		13,387.17	31,000.00		44,387.17	44,371.10	16.07
Post Retirement Health Benefits		4,491.70			4,491.70		4,491.70
NJ Disability Insurance		26,905.72			26,905.72		26,905.72
Workers Compensation Insurance		12,630.84			12,630.84	12,630.84	
Unemployment Compensation Insurance		10,000.00			10,000.00		10,000.00

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND STATEMENT OF 2012 APPROPRIATION RESERVES (CONTINUED) Year Ended December 31, 2013

	Encumbrances 12/31/2012	Reserve 12/31/2012	Appropriated		Balance after Transfer	Paid or Charged	Balance Lapsed
			To	From			
Public Safety Functions							
Safety Committee							
Other Expenses	1,319.42	55.33			1,374.75	1,319.42	55.33
"9-1-1"							
Salaries & Wages		61,269.36	23,500.00		84,769.36	84,304.51	464.85
Other Expenses	23,764.90	547.41			24,312.31	23,659.31	653.00
Department of Emergency Services							
Salaries & Wages			18,500.00		18,500.00	16,449.13	2,050.87
Other Expenses							
Fire School	7,665.98	461.19			8,127.17	7,667.98	459.19
Operations and Training	1.00	0.22	5.00		6.22	3.00	3.22
Miscellaneous Other Expenses	10,911.93	2,750.25			13,662.18	12,908.07	754.11
Fire Marshall							
Other Expenses		2,900.40			2,900.40		2,900.40
Sheriff's Office							
Salaries and Wages		139,189.94			139,189.94	119,963.28	19,226.66
Other Expenses	77,530.58	8,642.84			86,173.42	83,120.92	3,052.50
Jail							
Salaries and Wages		869,394.01		147,105.00	722,289.01	549,900.98	172,388.03
Other Expenses	293,955.87	219,711.79			513,667.66	344,301.29	169,366.37
Ball Forfeitures		565.50			565.50		65.50
Inmate Medical	162,036.48	21,090.25			183,126.73	158,863.32	24,263.41
Prosecutor's Office							
Salaries & Wages		185,506.19			185,506.19	162,293.28	23,212.91
Other Expenses	248,004.46	5,439.07			253,443.53	248,674.99	4,768.54
County Medical Examiner							
Other Expenses		1,511.11			1,511.11	229.06	1,282.05
Juvenile Detention and Domestic Relations Court							
Other Expenses	46,086.92	38,404.55	15,000.00		99,491.47	96,369.10	3,122.37
Public Works Functions							
Street and Road Maintenance							
Roads and Bridges							
Salaries and Wages		88,343.09			88,343.09	59,932.31	28,410.78
Other Expenses including Snow Removal	23,997.23	50,002.84			74,000.07	35,484.63	38,515.44
Facilities Management							
Salaries and Wages		51,416.61			51,416.61	36,233.44	15,183.17
Other Expenses	53,564.79	30,100.03			83,664.82	61,536.31	22,128.51
Alterations & Renovations	29,607.00	41,435.85			71,042.85	67,747.06	3,295.79
Mosquito Extermination Commission (R.S. 26:9-13 et seq)	19,399.74	79,988.13			99,387.87	4,932.02	94,455.85
Railroad	14,704.98				14,704.98		
Vehicle Maintenance	52,816.29	117,530.10			170,346.39	23,779.12	146,567.27
Health and Human Services							
War Veterans Burial And Grave Decorations							
Other Expenses	40.00	90.63			130.63	61.61	69.02
Office on the Disabled							
Salaries & Wages		1,786.27	7,500.00		9,286.27	8,164.98	1,121.29
Other Expenses	1,269.02	466.84			1,735.86	1,281.02	454.84
Drug & Alcohol Abuse	290.20	2,037.40			2,327.60	688.36	1,639.24
Salem Area Office on Aging							
Other Expenses	7,840.96	2,998.53			10,839.49	10,838.68	0.81
Medical Transportation	15,625.04				15,625.04	15,625.04	
Alcohol Treatment/County Contribution		30,000.00			30,000.00	7,231.00	22,769.00
County Health Service-Interlocal Agreement (40:8A-1 et seq)							
Salaries and Wages		69,023.52		2,200.00	66,823.52	31,479.49	35,344.03
Other Expenses							
Nursing Services	13,392.14	910.35			14,302.49	12,887.14	1,415.35
Administrative	1,550.48	1,042.86	2,200.00		4,793.34	4,707.48	85.86
Environmental	5,041.05	3,692.45			8,733.50	5,117.64	3,615.86
Cumberland County Priority Health Funding							
Salaries & Wages		2,015.18			2,015.18	2,009.28	5.90
Commission On Women							
Other Expenses		170.00			170.00	9.00	161.00
Mental Health Board (R.S. 30:9A-3)							
Other Expenses	235.49	9.96			245.45	237.49	7.96
Community Health Law Project	30,000.00				30,000.00	30,000.00	
Division Youth Family Services		988,191.00			988,191.00		988,191.00
JACC/CAP Review		130,195.00			130,195.00		130,195.00
JACC/CAP 2010	2,199.95				2,199.95	2,199.95	
Educational Functions							
Educational Program for Employees							
Salaries and Wages		389.60			389.60	350.52	39.08
Reimbursements for Residents Attending Out-of-County							
Two Year Colleges	7,686.34	10,733.22	25,000.00		43,419.56	39,137.41	4,282.15
County Extension Service - Farm and Home Demonstrations							
Salaries and Wages		8,110.10			8,110.10	7,692.84	417.26
Other Expenses	1,260.22	68.98			1,329.20	742.82	586.38
Office of County Superintendent of Schools							
Salaries and Wages		7,337.99			7,337.99	7,229.89	108.10
Other Expenses	1,815.39	601.65			2,417.04	1,485.58	931.46

COUNTY OF SALEM, STATE OF NEW JERSEY

A-9

CURRENT FUND

STATEMENT OF 2012 APPROPRIATION RESERVES (CONTINUED)

Year Ended December 31, 2013

Unclassified	Encumbrances	Reserve	Appropriated		Balance after Transfer	Paid or Charged	Balance Lapsed
	12/31/2012	12/31/2012	Transfers				
			To	From			
City of Salem PILOT		26,192.80			26,192.80	26,192.80	
Other Expenses							
Veterans Service Bureau							
Salaries & Wages		9,311.42			9,311.42	1,275.87	8,035.55
Other Expenses	10.00	74.05			84.05	17.00	67.05
Community Bus Service							
Salaries and Wages		32,862.85			32,862.85	27,893.30	4,969.55
Other Expenses	11,921.96	15,306.74			27,228.70	18,796.85	8,431.85
Utilities	126,061.81	567,604.76			693,666.57	373,484.26	320,182.31
<u>State and Federal Programs Off-Set by Revenues</u>							
Matching Funds for Grants		11,617.50			11,617.50		11,617.50
Contingent		18,054.75			18,054.75		18,054.75
<u>Deferred Charges and Statutory Expenditures - County</u>							
Prior Year Bills	29,744.50				29,744.50	29,744.50	
Contribution to:							
Public Employees' Retirement System		36,700.83			36,700.83		36,700.83
Police and Firemen's Retirement System		5,000.00			5,000.00		5,000.00
Social Security System (O.A.S.I)		95,067.33			95,067.33	78,498.95	16,568.38
Judgements	37,500.00	160,866.40			198,366.40		198,366.40
Total General Appropriations	\$ 1,660,456.23	\$ 4,892,919.58	\$ 159,505.00	\$ 159,505.00	\$ 6,553,375.81	\$ 3,520,328.34	\$ 3,033,047.47
Reference	A	A				A-4	A-1

COUNTY OF SALEM, STATE OF NEW JERSEY

A-10

CURRENT FUND
STATEMENT OF RESERVE FOR JACC/CAP
Year Ended December 31, 2013

	<u>Reference</u>	
Balance December 31, 2012	A	\$ 139,100.00
Increased by:		
Receipts	A-4	<u>130,360.00</u>
		269,460.00
Decreased by:		
Realized as Revenue in 2013 Budget	A-2	<u>133,000.00</u>
Balance December 31, 2013	A	<u><u>\$ 136,460.00</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

A-11

CURRENT FUND
STATEMENT OF RESERVE FOR REPAIR AND RECONSTRUCTION OF ROADS, BRIDGES AND
RAILROADS
Year Ended December 31, 2013

	<u>Reference</u>	
Balance December 31, 2012	A	<u>\$327,256.78</u>
Balance December 31, 2013	A	<u><u>\$ 327,256.78</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

A-12

CURRENT FUND
STATEMENT OF DEFERRED CHARGES
N.J.S. 40A:4-54 SPECIAL EMERGENCY
Year Ended December 31, 2013

<u>Date</u> <u>Authorized</u>	<u>Purpose</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>2013 Budget</u> <u>Appropriation</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
12/5/2012	Repair and Reconstruction of Roads, Bridges and Railroads	\$ 400,000.00	\$ 80,000.00	\$ 320,000.00
		<u>\$ 400,000.00</u>	<u>\$ 80,000.00</u>	<u>\$ 320,000.00</u>
	<u>Reference</u>	<u>A</u>		<u>A</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

A-13

FEDERAL AND STATE GRANT FUND STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE Year Ended December 31, 2013

	Balance 12/31/2012	Anticipated as Revenue in 2013 Budget	Received	Cancelled/Adj. by Resolution	Balance 12/31/2013
Federal Grants:					
Area Plan Grant	\$ 241,574.70	\$ 863,545.00	\$ 392,567.50	\$ -	\$ 735,315.20
Public Health Preparedness and Response to Bioterrorism	988,940.55		397,518.00	425,482.37	462,019.18
Public Health Preparedness Hurricane Sandy					25,000.00
Welfare to Work	43,531.24				43,531.24
Multijurisdictional Narcotics Task Force Grant	151,180.68		88,736.53	87,340.00	96,260.15
Victims of Crime Act - Victim Assistance Grant Program	18,048.00	121,176.00		18,048.00	
State of New Jersey - Department of Military and Veterans Affairs - Veterans Transportation Program	8,652.00	13,000.00	11,901.00		9,751.00
US DOT - Rail Track Replacement Swedesboro to Salem Port, Phase IV	7,100.00				7,100.00
US Department of Agriculture - Rural Development	98,000.00		98,000.00		
USDA Rural Development - Rural Business Enterprises Grant					44,560.00
WIA Adult	171,851.45		117,835.97		214,010.48
WIA Dislocated Worker Program	195,325.81		111,926.24		246,290.57
WIA Youth (ARRA)	171,784.15		142,407.03	12,751.28	224,501.84
WIA Dislocated Worker Program (ARRA)	4,347.08			4,347.08	
Summer Youth Works Program (ARRA)	0.11			0.11	
Resurfacing of Auburn Road - Pilesgrove Twp.	41,151.26			41,151.26	
Small Cities Block Grant	7,507.86			7,507.86	
Small Cities Housing Rehabilitation	88,955.00				88,955.00
Small Cities Block Grant - ADA 5th Street Complex	340,830.00		340,830.00		
Small Cities Ballingers Mill Dam					150,000.00
State Homeland Security Grant Program					100,000.00
Kings Highway, County Road #620, Phase M-B in Mannington Twp.	591,128.92				209,540.46
SJTPO - Salem Hancock's Bridge Road, County Road #659	91,972.32		435,832.49	45,755.97	
SJTPO - Salem Hancock's Bridge Road, Phase I (CR 658)	38,577.35		38,577.35	91,972.32	
SJTPO - Salem Hancock's Bridge Road (CR 658) PE	553,467.00		67,500.00		485,967.00
SJTPO - Salem Hancock's Bridge Road (CR 658) Phase II	208,600.00		183,031.94		25,568.06
New Jersey DOT - Pennsville-Auburn Road Resurfacing, County Road #551	110,289.48	1,552,295.00		110,269.48	1,552,295.00
New Jersey DOT - Pennsville-Auburn Road, County Road #551, Phase II	283,625.46				283,625.46
New Jersey DOT - Pennsville-Auburn Road, County Road #551, Phase III	738,080.00		150,041.36		588,038.64
New Jersey DOT - Pecks Corner-Cohansey Rd. Resurfacing, County Road #540	164,478.31			164,478.31	
NJ DOT - Hammersville - Pecks Corner Rd CR 667, Phase II Project (ARRA)	400,685.00		114,599.97		286,085.03
Salem County Driver Safety and Education	29,027.41				29,027.41
SJTPO - Salem County Roadway Striping Program	296,753.77			296,753.77	
SJTPO - Salem County Roadway Striping Program, Phase II	305,828.41				243,830.00
SJTPO - Salem County Safety Projects in Pennsville Township and Upper Pittsgrove Township	36,104.22		17,100.00	36,104.22	
SJTPO - Salem County Safety Projects in Penn Grove Township	103,685.80				86,585.80
Federal Aid - Commissioner's Pike, CR #581, Phase II	417,646.52			417,646.52	100,567.00
Federal Aid - Commissioner's Pike, CR #581, Phase III					1,558,312.00
Federal Aid - Commissioner's Pike, CR #581, Phase IV					38,126.00
CDBG Greenville Bridge			299,286.00		716.80
HAVA Section 261	4,883.25			4,883.25	2,946.00
Chronic Disease Self Management (ARRA)	2,946.00				
Homelessness Prevention and Rapid Re-Housing (ARRA)	60,241.77			60,241.77	1,459.60
Society Checkpoint and Saturation Patrol Project Grant	4,385.66		19,986.64	2,926.06	27,013.36
Local Shuttle	47,000.00		32,993.00		66,268.80
Subregional Transportation Planning Program	52,861.80				168,665.20
Crop Insurance Education					3,000,000.00
Tiger III		3,000,000.00	850,000.00		627,513.00
Almond Rd CR 540 Phase II	1,477,513.00		11,576.68		1,390,227.32
Almond Rd CR 540 Phase III					

COUNTY OF SALEM, STATE OF NEW JERSEY

FEDERAL AND STATE GRANT FUND

STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)

Year Ended December 31, 2013

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	Balance 12/31/2012	Anticipated as Revenue In 2013		Received	Cancelled/Adj. by Resolution	Balance 12/31/2013
		Budget	By 40A-4-87			
State Grants:						
State Aid - Alcoholic Treatment Program						
#05-580-ADA-00	8,522.00				8,128.56	393.44
#06-539-ADA-00	5,511.00				5,509.71	1.29
#07-539-ADA-00	10,080.00				10,068.97	11.03
#08-539-ADA-00	308.00				300.94	7.06
#09-539-ADA-00	20,537.00					20,537.00
#10-539-ADA-00	24,749.00				24,749.00	
#11-539-ADA-01	29,847.00					29,847.00
#12-539-ADA-00	200,157.00	244,443.00		185,464.00	14,693.00	229,941.00
#13-539-ADA-01				14,502.00		
New Jersey Department of Health						
#96-259-SCH	9,734.00					9,734.00
#97-136-SCH	453.00					453.00
#98-170-SCH	488.44					488.44
New Jersey Department of Health - Right to Know Project						
Wastewater Management Plan	7,143.00					7,143.00
SCBG - ADA Grant Agreement #08-2115-00 Johnson Building	244,000.06	244,000.00	8,786.00	10,982.50		4,946.50
Short Line Track Rehabilitation	73,618.00				244,000.00	244,000.06
New Jersey Data Exchange	27,000.00					27,000.00
New Jersey Department of Transportation	159,395.69					
1983 Bridge Bond Act - Chestnut Street Bridge #704				2,249.10	157,146.59	
Reconstruction of Pennsville - Auburn Road	12,367.48					12,367.48
Phase I						
Phase II						
School Based Youth Services Program	20,965.11					20,965.11
New Jersey Department of Transportation - Fiscal Year 1988 -	105,295.59					105,295.59
Federal Aid Urban System - Substitution Program - Reconstruction of Quinton - Elmer Road	5,505.76					5,505.76
New Jersey Department of Transportation - Reconstruction of Quinton - Alloway Road	1,118.42					1,118.42
N.J. Transit Corp - Section 5311 Grant	3,668.34					3,668.34
County Environmental Health Act (CEHA)	553,598.00					553,598.00
County Environmental Health Act (CEHA) - Cleanup Gates Tire Recycling	212,405.54		75,575.00	137,868.12	352,245.00	63,484.88
Healthy Communities Initiative	226,997.00			80,225.00	44,167.50	163,598.04
N.J. Department of Transportation - Capital Transportation Program Fiscal Year 1994-1997	20,000.00		15,000.00	7,500.00		27,500.00
N.J. Transit Department of Transportation Pointier-Hawks Bridge Road CR 540 Phase I	8,025.67					8,025.67
N.J. Transit Department of Transportation Salem County Short Line Track Rehabilitation	510,127.62			112,709.71	397,417.91	3,927.50
Senior Citizen and Disabled Residents Transportation Assistance Act	3,927.50					3,927.50
FTA Small Urban & Rural Area Public Transportation (5311)	727,262.24	460,517.00		278,831.48	73,334.16	835,613.60
Alliance to Prevent Alcoholism & Drug Abuse	269,494.41		231,802.00	119,551.78	113,266.00	388,030.41
	190,435.65	127,764.00			6,613.25	192,038.62

COUNTY OF SALEM, STATE OF NEW JERSEY

A-13

FEDERAL AND STATE GRANT FUND STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED) Year Ended December 31, 2013

	Balance	Anticipated as Revenue In 2013		Received	Cancelled/Adj. by Resolution	Balance 12/31/2013
	12/31/2012	Budget	By 40A-4-87			
Reconstruction of Quinton - Elmer Road Section III	50,000.00					50,000.00
Salem County Airport Feasibility Study	0.50					0.50
Old Salem Courthouse - Phase II	250,000.00					250,000.00
Replacement of Websters Mill Bridge	250,000.00					250,000.00
SJTPO - Reconstruction of Kelly's Saw Mill Bridge	103,240.80				97,240.80	6,000.00
Recreational Opportunities for Individuals with Disabilities	2,500.98					2,500.98
1996 Recreation Opportunities for Individuals with Disabilities (Reserve for 1997)	875.00					875.00
N.J. Department of Health and Senior Services						
Early Intervention Program 00-265-EIP-00	36,554.00					36,554.00
Early Intervention Program 05-161-EIP-00	20,709.00				20,709.00	
Early Intervention Program 06-161-EIP-00	30.00					30.00
Early Intervention Program 07-161-EIP-00	17,385.00				17,385.00	
EIP COLA Funds	9,983.00					9,983.00
Early Intervention Program	52,003.00				1,000.00	52,003.00
Early Intervention Program - Case Management	62,088.00				1,500.00	61,088.00
Special Child Health and Early Intervention	1,500.00					
Mental Health Administration	45,693.00					
Juvenile Justice Commission - Family Court Services	24,000.00	12,000.00		32,038.00	13,655.00	39,000.00
Juvenile Justice Commission - State/Community Partnership	141,608.50	101,878.00		142,626.00		36,000.00
Juvenile Justice Commission - Accountability Block Grant (JAIBG)	369,821.73	204,430.00		289,251.05		100,860.50
Juvenile Assistance Grant Program - Megan's Law	12,867.22	4,980.00		620.08	806.00	285,000.68
Justice Assistance Grant (JAG)	4,258.00		3,598.00	6,956.50		16,421.14
DCJ - Victims Witness Advocacy	87,340.00				87,340.00	899.50
State of New Jersey, Division of Alcoholism, Drug Abuse and Addiction Services	33,055.00	110,373.00		111,386.00	4,544.00	27,498.00
Division of Highway Traffic Safety - Vehicular Homicide/Serious Injury Unit	10,718.00					10,718.00
Division of Highway Traffic Safety - Salem Comprehensive Child Passenger Safety Program	142,889.13				140,831.11	2,058.02
Community Traffic Safety Program	19,635.40			1,035.71	14,953.72	3,645.97
Highway Traffic Safety	26,786.98					26,786.98
Salem County Community Traffic Safety Program	28,898.49					28,898.49
Salem County Safe Roadways Grant	2,312.40				2,312.40	
County Mental Health Planning Development & Admin	550.00				100.00	40,300.00
Prosecutors Insurance Fraud Reimbursement Program	1,585.09					1,585.09
Local Arts Program	217,820.07	130,248.00		119,812.38	175,907.86	52,347.83
SCJA - Nursing Home Division Support	11,112.00	45,041.00		45,041.00		11,112.00
Watershed Project	112,986.00				46,460.00	112,986.00
	46,460.00					

COUNTY OF SALEM, STATE OF NEW JERSEY

FEDERAL AND STATE GRANT FUND

STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)

Year Ended December 31, 2013

A-13

	Balance 12/31/2012	Anticipated as Revenue In 2013 Budget	Received	Cancelled/Adj. by Resolution	Balance 12/31/2013
State Health Insurance Assistance Program (SHIP)	19,700.00		23,200.00		20,500.00
Sobriety Checkpoint and DWI Education	21,345.16	24,000.00		19,130.92	2,214.24
COPS in Shops					
NJ Transportation Trust Fund Authority - Local Bridges, Future Needs - Kings Highway, County Road	2,170,441.35		789,610.13		1,380,831.22
State Aid Highway Project - 2012 County Aid Improvement Program					1,807,000.00
State Aid Highway Project - 2013 County Aid Improvement Program		1,807,000.00			1,483,872.75
State Rail plan		1,350,000.00			
02 Local History					
Emergency Housing Repair Fund	4,000.00			4,000.00	4,995.00
Oldmans Township Economic Development Project	4,995.00				
Cancer Education/Early Detection	548,550.61		89,137.00	548,550.61	197,718.00
FY 2000 TANF	215,131.00	148,000.00		76,276.00	6,469.65
FY 2001 TANF	6,469.65				38,634.75
FY 2003 TANF	38,634.75				2,011.12
Work First New Jersey TANF	2,011.12				494,168.37
Work First New Jersey TANF - Work Verification	597,058.99	489,773.00	463,697.53	128,966.09	9,289.00
Work First New Jersey TANF - Work Activities	11,566.07	17,376.00	18,178.50	1,474.57	
Work First New Jersey TANF - Case Management	21,790.12			21,790.12	
Work First New Jersey Smart Steps	46,865.00	88,159.00	83,602.00	12.00	51,410.00
FY 2000 General Assistance	6.00			6.00	
FY 2001 General Assistance	3,971.51				3,971.51
FY 2003 General Assistance	2,719.99				2,719.99
Program Year 2003 General Assistance	302.20				302.20
General Assistance/Food Stamps Work Activities	1,517.88				1,517.88
Work First New Jersey GAINSNAP	75,726.38	155,097.00	154,150.85	72,433.70	4,238.83
Work First New Jersey GAINSNAP - Case Management	121,786.66				121,786.66
FY 2000 ABAWD & Food Stamp	19,098.00	27,918.00	28,359.00	2,366.00	16,291.00
FY 2001 ABAWD & Food Stamp	3,963.21				3,963.21
Program Year 2003 ABAWD & Food Stamp	4,414.65				4,414.65
Work First New Jersey CAMP & EEI	1,360.46			1,360.46	
Disability Program Navigator (DPN)	87,098.44	16,848.00	10,177.32	71,016.44	22,752.68
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - (RERP)	3,531.00			3,531.00	
E - Public Health 101-6001 - LINCS IT Development	700,635.54	249,861.54	357,450.11	103,199.45	489,847.52
Salem County Waste Management Program	398.00				398.00
Mannington Township Waste Management Program Chapter	45,000.00				45,000.00
Diversity Partner Coalition OP-03-45-0203	30,000.00				30,000.00
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - (2)Decontamination Trail	13,594.83				7,236.89
TASE - Tobacco Age-of-Sale Enforcement Program	10.00			6,357.94	
SCIA - Administrative/Economic Development Division	18,360.00			10.00	18,360.00
NJ Division of Travel & Tourism - Cooperative Marketing Grant	211,175.00				211,175.00
Salem County Railroad Realignment & Reconstruction	2,997.00			2,997.00	
	100,650.00			100,650.00	

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED) Year Ended December 31, 2013

	Balance 12/31/2012	Anticipated as Revenue in 2013 Budget	By 40A-4-87	Received	Cancelled/Adj. by Resolution	Balance 12/31/2013
Workforce Development Partnership Program	17,083.06		19,200.00	2,535.00	6,377.25	27,350.81
PASP - Personal Attendant Services	74,756.51	111,141.00		18,060.42	28,447.59	139,389.50
Safe Roadways Project Grant	11,247.96				5,938.78	5,309.20
Public Archives & Records Infrastructure Support (PARIS) Grant	458,020.86				330,287.70	127,733.16
Railroad Improvement Project	450,957.15					450,957.15
Railroad Replacement Project, Phase IV	26,450.00					26,450.00
Salem County Railroad Improvements, Phase II						
Comprehensive Cancer Control Plan	96,407.00			17,400.00	54,988.00	24,039.00
NJ State Police 911 Coordinator	2,272.73				3,026.56	2,272.73
CHLP Grant Seminar	380.00				380.00	
WDP NJ Build						
Historical Commission Grant	10,151.15		7,351.00	17,502.15		
Sharing Available Resources Efficiently (SHARE)	29,495.00				27,370.00	2,125.00
Emergency Management Performance Grant (EMPG)	2,575.63				2,575.63	
Election Assistance to Individuals with Disabilities	283.48					283.48
Seven Steps to Freedom Grant	25,628.61				25,628.61	
War Veterans Cemetery and Park	6,099.59			6,099.59		
Title V Delinquency Prevention Program	87,923.00			74,054.00		13,869.00
NJ Department of Human Services FFY 2010 IV-D	784,367.28	111,918.04		33,957.43	776,660.54	85,667.35
PSFASC Wastewater Management Plan	102,968.60	50,000.00				152,968.60
Senior Farmers' Market Nutrition Program			500.00	500.00		
Special Child and Adult Health Services	3.00					3.00
Body Armor Fund - 2011 Prosecutor's Office						
Body Armor Fund - 2011 Sheriff's Office						
Bulletproof Vest Partnership	9,750.00			2,340.00		7,410.00
Urban Areas Security Initiative						
Interoperable Emergency Communications Grant	3,075.70				3,075.70	
New Freedom Transportation (5317)	65,716.98	14,946.00		34,740.30		45,922.68
Improved Pregnancy Outcomes Program	4,500.00		3,000.00	7,500.00		
Disaster Liaison		500.00		500.00		
Capacity Building Award		4,000.00		4,000.00		
HSGP	122,728.24			1,904.50		120,823.74
Prosecutor SART/SANE	19,682.00					19,682.00
EMAA	70,000.00			70,000.00		65,000.00
Reference	\$ 22,091,336.62	\$ 10,400,528.04	\$ 65,000.00	\$ 7,931,270.74	\$ 6,581,905.16	\$ 25,127,281.04
	A	A-14	A-2, A-14	A-4	A	A

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STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED

Year Ended December 31, 2013

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COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED (CONTINUED) Year Ended December 31, 2013

	Balance 12/31/2012	2013 Appropriations		County Match	Liquidation of PY Encumbrance	Paid or Charged	Cancelled/ by Resolution	Balance 12/31/2013
		Budget	By 40A-4-87					
Division of Highway Traffic Safety - Salem Comprehensive Child Passenger	38,772.11							
Salem County Waste Management Program	16,948.56				28,151.44	36,586.44	17,266.12	21,505.99
Community Traffic Safety Program	40,433.03							8,413.56
Drunk Driving Enforcement Fund	3,500.00							40,433.03
Salem County Safe Roadways Grant	300.00		39,850.00					3,500.00
County Mental Health Planning Development & Admin	5,421.94						100.00	40,050.00
Prosecutor Insurance Fraud Reimbursement	485,704.21	130,248.00				402,137.75	166,751.22	5,421.94
Prosecutor Victim and Witness Advocacy	3,240.34					3,240.34		27,063.24
Prosecutor Victim and Witness Advocacy	17,066.00					293.50		16,772.50
Dept. of Veterans Affairs - War Veterans Cemetery & Park Grant	6,099.59					1,450.14		4,849.45
Prosecutors Insurance Fraud Reimbursement Program	43,468.00					34,311.36	9,156.64	66,293.61
Local Arts Program	99,523.86	45,041.00				78,271.25		3,608.69
NJ Dept. of Health & Senior Services	302.22		24,000.00		2,737.37	23,430.90		125.25
State Health Insurance Assistance Program (SHIP)	125.25							29,186.28
MIPPA Outreach & Enrollment	29,518.09					331.81		11,448.75
Healthy Communities Initiative			15,000.00			3,551.25		
Healthy Communities Initiative							46,460.00	
Watershed Project	46,460.00							
Body Armor Fund (Sheriff)	18,903.54				11,297.50	30,201.04		847.32
Body Armor Fund (Prosecutor)	2,287.59				2,204.15	3,644.42		
Sobriety Checkpoint and DWI Education	19,120.00						19,120.00	2,052.24
COPS in Shops	7,395.80					5,332.64	10.92	4,115.34
Medical Reserve Support	4,502.12				2,185.00	2,571.78		29.60
Project Lifesaver	29.60							
State Aid Highway Projects:								
2008 County Aid Improvement Program					12,413.17	12,413.17		73,517.12
2009 County Aid Improvement Program					73,517.12			1,101,317.98
2011 County Aid Improvement Program	1,101,317.98				214,930.32	214,930.32		1,823,000.00
2012 County Aid Improvement Program	1,823,000.00							1,807,000.00
2013 County Aid Improvement Program		1,807,000.00						137,060.64
Local Bridges, Future Needs - Kings Highway, CR #620	146,460.64				949,160.71	958,560.71		1,000,000.00
Local Bridges, Future Needs - Palantine Lake	1,000,000.00							
Local History	4,000.00						4,000.00	
New Jersey History	5,121.20							5,121.20

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED (CONTINUED) Year Ended December 31, 2013

	Balance 12/31/2012	2013 Appropriations		County Match	Liquidation of PY Encumbrance	Paid or Charged	Cancelled/ by Resolution	Balance 12/31/2013
		Budget	By 40A-4-87					
Oldmans Township Economic Development Project	558,284.72						548,550.61	9,734.11
NJ Div. of Travel & Tourism: Cooperative Marketing Grant	11,130.00						2,997.00	215,572.29
Cancer Education/Early Detection	239,137.59						76,276.00	49,532.91
FY 2002/2003 TANF	49,532.91			20,889.00	2,130.00	10,263.00		487,613.19
Work First New Jersey TANF	554,347.72					452,403.61	104,103.92	9,289.00
Work First New Jersey TANF - Work Verification	11,566.07					18,178.50	1,474.57	6,555.38
Work First New Jersey TANF - Work Activities	64,501.59					11,293.92	46,652.29	51,413.00
Work First New Jersey TANF - Case Management	46,865.00					83,602.00	9.00	
Work First New Jersey TANF - Smart Steps	6.00						6.00	
FY 2002/2003 General Assistance	12,374.84							12,374.84
Work First New Jersey GAINAP	66,236.09					16,375.08	43,705.38	6,155.63
Work First New Jersey GAINAP - Work Activities	131,276.95					137,775.77	28,728.32	119,869.86
Work First New Jersey GAINAP - Case Management	19,098.00					27,918.00	2,369.00	16,288.00
Work First New Jersey CAVP & EEI	87,098.44					10,177.32	71,016.44	22,752.68
FY 2002/2003 ABAWD & Food Stamp	8,369.40						1,360.46	7,008.94
Disability Program Navigator	3,531.00						3,531.00	
Dept. of Law and Public Safety, Div. of State Police - Emergency Service	515,446.86					246,212.74	103,199.45	452,525.21
Diversity Partner Coalition OP-03-45-02-03	6,357.94				36,629.00		6,357.94	
Division of State Police - (2) Decontamination Trailers	10.00						10.00	
TrASE - Tobacco Age Sale Enforcement	22,150.03							22,150.03
State Homeland Security Grant Program - Explosive Detecting Canine Ir	117.28							117.28
Salem County Railroad Realignment & Reconstruction	100,650.00						100,650.00	
Workforce Development Partnership Program	8,412.25					2,035.00	6,377.25	
PASP - Personal Attendant Services	116,161.31	111,141.00			8,087.50	19,914.68	28,447.59	187,027.54
PASP - Personal Attendant Services - Supplemental Funding	28.92					1,444.14		28.92
Safe Roadways Project Grant	12,478.20							5,095.30
Public Archives & Records Infrastructure Support (PARIS) Grant	442,704.36						5,938.76	112,416.66
Railroad Improvement Project	384,795.17						330,287.70	384,795.17
Salem County Railroad Improvements, Phase II	1,898.80			164,874.75		1,088,807.60		559,939.90
Comprehensive Cancer Control Plan	79,127.85							1,898.80
Enhanced 911 - General Assistance and Equipment Grant	3,448.74					1.19	54,967.77	24,158.89
NJ State Police - 911 Coordinator	4,188.72							3,448.74
OETS - Enhanced 911	79.39							4,188.72
Office of Emergency Telecommunications Services (OETS)	6,450.47							79.39
CHLP Grant for Seminar	3,026.56							6,450.47
NJ Sex Offender Internet Registry	1,033.17					1,033.17	3,026.56	

COUNTY OF SALEM, STATE OF NEW JERSEY

FEDERAL AND STATE GRANT FUND
STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED (CONTINUED)
Year Ended December 31, 2013

A-14

	Balance 12/31/2012	2013 Appropriations		County Match	Liquidation of PY Encumbrance	Paid or Charged	Cancelled/ by Resolution	Balance 12/31/2013
		Budget	By 40A-4.87					
WDP NJ Build	380.00						380.00	
County Disaster Liaison	2,500.00	500.00				468.00		2,532.00
Historical Commission Grant	13,428.66		7,351.00			8,500.30		12,277.36
Sharing Available Resources Efficiently (SHARE)	1,737.00							1,737.00
Sharing Available Resources Efficiently - Municipal Court	27,370.00						27,370.00	
Sharing Available Resources Efficiently - COUNT Coordinator	47,107.47					44,531.84		2,575.63
Emergency Management Performance Grant (EMPG)	89,704.60		65,000.00					0.00
Election Assistance to Individuals with Disabilities	25,628.61						25,628.61	154,704.60
Seven Steps to Freedom Grant					49.29	49.29		
Title V Delinquency Prevention Program	144,408.50					111,789.00		32,619.50
Title V FFY 2012	41,135.31					41,135.31		
NJ Department of Human Services FFY 2010 M-D	786,618.50	111,918.04				9,957.96	776,680.54	111,918.04
K-9 Unit Program	23.04							23.04
Senior Farmers' Market Nutrition Program	(1,409.00)					500.00		(1,409.00)
WDP Staff & Fringe	1,190.56		500.00			500.00		19,890.56
Salem Co. Imp Authority - Admin/Economic Development Plan	211,175.00		19,200.00					211,175.00
Salem Co. Imp Authority - Nursing Home Division Support	112,986.00							112,986.00
Salem Co. Imp Authority - Nursing Home - Residential Ramp Installation	2,854.83							2,854.83
State Planning Act of 1965 Cross - Acceptance II	27,076.10							27,076.10
Reserve for Terrorism Exercise	1,669.74							1,669.74
Right to Farm Activities Grant	14,527.15							14,527.15
Emergency Services Grant	213.69							213.69
Bulldozer Vest Partnership	18,330.00				585.00	2,602.31		16,312.69
Interoperable Emergency Communications Grant	3,075.70			13,254.00	6,090.84	113,609.47	3,075.70	38,008.88
New Freedom Transportation (5317)	117,327.51	14,946.00						4,000.00
Capacity Building Award		4,000.00						160,849.20
Crop Insurance Education	3,331.51					7,816.00		849.61
Improved Pregnancy Outcomes Program	140,000.00		168,665.20			5,542.87		125,000.00
EMAA	24,603.00		3,000.00		60.97	15,000.00		24,603.00
Prosecutor SART/ISANE								
Reference	\$ 21,764,971.30	\$ 10,400,528.04	\$ 7,147,992.09	\$ 491,689.75	\$ 3,622,817.98	\$ 13,481,170.53	\$ 6,904,889.09	\$ 22,941,739.54
	A	A-13	A-2, A-13					A

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND

STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUNDS – UNAPPROPRIATED
Year Ended December 31, 2013

	Balance December 31, 2012	Received	2013 Budget Revenue Realized	Balance December 31, 2013
Senior Citizen and Disabled Resident				
Transportation Program - Additional Funds	\$ 9,864.40	\$ -	\$ -	\$ 9,864.40
Subregional Transportation Planning Program - FY 2006	32,639.40			32,639.40
Body Armor - Sheriff		20,821.39		20,821.39
Body Armor - Prosecutor		2,669.14		2,669.14
Farmland Preservation Program	27,572.81			27,572.81
EMAA	50,000.00			50,000.00
Mental Health Association	500.00		500.00	
	<u>\$ 120,576.61</u>	<u>\$ 23,490.53</u>	<u>\$ 500.00</u>	<u>\$ 143,567.14</u>
<u>Reference</u>	A	A-4		A

TRUST FUNDS

COUNTY OF SALEM, STATE OF NEW JERSEY

B-3

TRUST FUNDS
STATEMENT OF RESERVE FOR TRUST FUNDS
Year Ended December 31, 2013

	Balance December 31, 2012	Receipts	Disbursements	Balance December 31, 2013
Reserve for:				
911	\$ 262.45	\$ -	\$ -	\$ 262.45
Accumulated Absence Trust	573,593.65	816.41	57,223.55	517,186.51
Audio Visual Commission	92,109.87	1,096.52	93,206.39	
B.F. Goodrich	16,368.23	24.59		16,392.82
Commodities Resale Program	241,166.04	242,689.18	424,515.00	59,340.22
County Auction	3,552.92	19,316.31		22,869.23
County Clerk	365,987.82	37,988.58	94,305.63	309,670.77
Document Preservation Fees		298,000.71	298,000.71	
Engineering Escrow	17,345.45	2,402.55	1,396.25	18,351.75
Environmental Enforcement	573,655.73	141,810.36	78,954.91	636,511.18
Hospitalization	5,759.56	1,079,640.38	1,084,234.71	1,165.23
Housing Revitalization	80,585.13	118.37	3,612.50	77,091.00
Motor Vehicle Fines	552,168.32	255,623.31	362,209.79	445,581.84
Net Payroll Account	(5,772.18)	17,355,756.85	17,349,159.03	825.64
Parvin Bequest	24,859.26	9,964.33	2,204.51	32,619.08
Payroll Agency	275,089.52	19,225,070.34	19,197,705.95	302,453.91
Performance Bond - J Dare Development	13,090.00			13,090.00
Performance Bond - Woods Laurel Hills	3,375.00			3,375.00
Personal Attendant Service (PASP)	20,027.43	8.61	20,036.04	
Prosecutor's Office:				
Asset Maintenance Account	11,106.11	320.70	1,813.00	9,613.81
Auto Law Enforcement Trust Account	5,438.11	238.46		5,676.57
County Law Enforcement Trust Account	90,680.38	47,725.49	36,241.98	102,163.89
Federal County Law Enforcement Trust Account	105,701.52	46,852.48	103,675.36	48,878.64
Municipal Law Enforcement Trust Account	47,618.43	8,631.40	883.55	55,366.28
Seized Assets Trust Account	89,517.78	55,209.92	65,858.10	78,869.60
Realty Transfer Fees		1,199,408.49	1,199,408.49	
Revolving Loan	942,469.58	62,937.26	54,317.26	951,089.58
Road Opening Deposits	49,723.44	260.00	40,000.00	9,983.44
SCAPG - Nutrition Program	28,235.53	30,432.00	7,029.74	51,637.79
SCAPG - Parvin	29,259.82	7,612.28	6,151.47	30,720.63
Self Insurance	501,543.32	253,131.47	664,552.99	90,121.80
Sheriff's Trust	41,022.20	4,700.60		45,722.80
Surrogate Fees	45,078.90	12,959.22	15,513.66	42,524.46
Tax Appeals Filing Fees	32,173.61	12,178.78	6,391.84	37,960.55
Unemployment Claims	196,504.51	19,937.63	216,398.58	43.56
Weights & Measures	83,191.16	10,256.25	21,639.72	71,807.69
Worker's Compensation	31,669.71	377,347.12	408,998.07	18.76
	<u>\$ 5,184,158.31</u>	<u>\$ 40,820,466.95</u>	<u>\$ 41,915,638.78</u>	<u>\$ 4,088,986.48</u>
	B			B

COUNTY OF SALEM, STATE OF NEW JERSEY

B-4

TRUST FUNDS
STATEMENT OF CASH
PER N.J.S.40A:5-5-TREASURER
Year Ended December 31, 2013

	<u>Trust Other Fund</u>	<u>Open Space and Farmland Preservation</u>
Balance - December 31, 2012	\$ 4,389,243.13	\$ 4,142,155.85
Increased by Receipts:		
Mortgage Accounts Receivable	\$ 200,562.34	
Open Space Tax Levy		\$ 1,090,702.27
Added & Omitted Taxes		7,417.32
Due from Current Fund		
Interest Earned on Investments		6,187.80
Reserve for Trust Funds	<u>40,820,466.95</u>	<u>1,649,974.70</u>
	<u>41,021,029.29</u>	<u>2,754,282.09</u>
	45,410,272.42	6,896,437.94
Decreased by Disbursements:		
Principal and Interests on Open Space Debt		794,421.05
Due Current Fund - Interest Earned on Deposits	27,458.22	
Mortgage Disbursement	104,900.00	
Audio Visual Commission Overpayment	10,231.48	
Reserve for Trust Funds	<u>41,883,458.78</u>	<u>2,493,043.14</u>
	<u>42,026,048.48</u>	<u>3,287,464.19</u>
Balance - December 31, 2013	<u>\$ 3,384,223.94</u>	<u>\$ 3,608,973.75</u>
<u>Reference</u>	<u>B</u>	<u>B</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

B-5

TRUST FUNDS
STATEMENT OF MORTGAGES RECEIVABLE
Year Ended December 31, 2013

	<u>Reference</u>	
Balance - December 31, 2012	B	\$ 822,373.40
Increased by:		
Loan Issuance		<u>\$ 104,900.00</u>
		<u>104,900.00</u>
		927,273.40
Decreased by:		
Receipts		<u>200,562.34</u>
Balance - December 31, 2013	B	<u><u>\$ 726,711.06</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

B-6

TRUST FUNDS
OPEN SPACE AND FARMLAND PRESERVATION
STATEMENT OF TAXES RECEIVABLE
Year Ended December 31, 2013

	<u>Reference</u>		
Balance - December 31, 2012	B		\$ 3,391.15
Increased by:			
2013 Tax Levy:			
Open Space	B-1	\$ 1,090,702.27	
Added and Omitted	B-1	<u>6,863.86</u>	
			<u>1,097,566.13</u>
			1,100,957.28
Decreased by:			
Received:			
Open Space	B-1	1,090,702.27	
Added and Omitted		7,417.32	
Prior Year Adjustment		<u>2,012.10</u>	
			<u>1,100,131.69</u>
Balance - December 31, 2013	B		<u>\$ 825.59</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

B-7

TRUST FUNDS
OPEN SPACE AND FARMLAND PRESERVATION
STATEMENT OF RESERVE FOR FUTURE USE
Year Ended December 31, 2013

	<u>Reference</u>	
Balance - December 31, 2012	B	\$ 4,291,717.28
Increased by:		
2013 Tax Levy		\$ 1,090,702.27
2013 Added and Omitted Tax Levy		6,863.86
Settlement Receipts		1,649,974.70
Interest on Deposits		<u>6,187.80</u>
		<u>2,753,728.63</u>
		7,045,445.91
Decreased by:		
Reserve Disbursements		2,137,091.82
Principal and Interests on Open Space Debt		794,421.05
Prior Year Taxes Receivable Adjustment		<u>2,012.10</u>
		<u>2,933,524.97</u>
Balance - December 31, 2013	B	<u>\$ 4,111,920.94</u>
<u>Analysis of Balance:</u>		
Cash		\$ 3,608,973.75
Investments		497,650.76
Due from Current Fund		4,470.84
Taxes Receivable		<u>825.59</u>
Reserve for Future Use	B	<u>\$ 4,111,920.94</u>

CAPITAL FUND

COUNTY OF SALEM, STATE OF NEW JERSEY

C-1

CAPITAL FUND ANALYSIS OF CASH Year Ended December 31, 2013

	Reference	Balance December 31, 2013
Capital Improvement Fund	C	\$ 3,936.73
Capital Fund	C	198,520.73
Due to Current Fund	C	162,008.91
Due from Trust Fund	C	(32,180.00)
Reserve for Payment of Debt	C	5,036.20
Contracts Payable	C	1,207,809.28
Overdraft - Bond Funds Held by Trustee	C	12,490.51
Dam Restoration Loan Receivable	C	(1,300,000.00)
Improvement Authorizations:		
96-01 Acq. of Various Pieces of Equip. and Constr. of Var. Cap. Improv.		165,584.78
99-01 Renovation of Salem County Emergency Operations Center		880.50
04-03 Acquisition of Easement and/or Development Rights to Various Parcels of Real Property		730,385.73
04-04 Creation of a Revolving Loan Fund for Town Center Revitalization Projects		274,380.00
06-05 Reserve for Reconstruction of Various County Roads		62.60
07-07 Constr. of Improvs. to the Camp Karney Dam Struct. and Spillway		1,111,849.00
07-09 Alt., Improvs. and Relocation of County Buildings and Offices		3,500.00
07-11 Bathmetric Study for Avis Mill Pond		750.00
08-03 Reserve for Interest Earned for County Aid Improvement Program Reconstruction of Various County Roads		183,338.40
08-06 Acquisition of Various Pieces of Equipment and Construction of Various Improvements		1,945,023.29
09-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams		296,990.21
10-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams		559,993.10
10-08 Acquisition of Various Pieces of Equipment and Construction of Various Improvements		712,310.72
11-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams		64,746.05
11-03 Interest Earned for County Aid Improvement Grant		7,591.87
11-04 Repair and Reconstruction of Roads, Bridges and Railroads Damaged by Floods		6,203,299.78
12-02 Various Improvements to Roadways, Bridges, Railroads and Other Public Property Damaged by Hurricane Irene		327,256.78
12-04 Recon./Maint. Of Various County Roads, Bridges, Dams/Engineer		36,099.51
12-05 Internet County Aid Improvement Grant		3,028.36
13-02 Interest County Aid Improvement		1,258.32
13-03 Various Improvements		694,563.75
13-04 Vo Tech Water Tower Repairs		160,000.00
13-07 Information Technology Upgrade		1,750,000.00
		<u>\$ 15,490,515.11</u>
	Reference	C

COUNTY OF SALEM, STATE OF NEW JERSEY

C-2

CAPITAL FUND
STATEMENT OF DUE FROM (TO) CURRENT FUND
Year Ended December 31, 2013

	<u>Reference</u>	
Balance December 31, 2012	C	\$ (163,267.23)
Increased by:		
Improvement Authorizations		<u>1,258.32</u>
Balance December 31, 2013	C	<u>\$ (162,008.91)</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

C-3

CAPITAL FUND

STATEMENT OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Year Ended December 31, 2013

	<u>Reference</u>	
Balance - December 31, 2012	C	\$ 37,019,000.00
Decreased by:		
Payment of Bond Principal:		
2013 Budget Appropriations	C-6	\$ 1,953,700.00
Open Space Trust Fund	C-6	458,800.00
State of New Jersey	C-6	<u>272,500.00</u>
		<u>2,685,000.00</u>
Balance - December 31, 2013	C	<u><u>\$ 34,334,000.00</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

C-4

CAPITAL FUND
STATEMENT OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
Year Ended December 31, 2013

Ordinance Number	Improvement Description	Balance Dec. 31, 2012	2013 Authorizations	Funded by Revolving Loan Trust Fund	Balance Dec. 31, 2013	Analysis of Balance December 31, 2013	
						Financed by Notes	Unexpended Improvement Authorizations
04-04	Creation of a Revolving Loan Fund for Town Center Revitalization Projects	\$ 2,800,000.00	\$ -	\$ 25,000.00	\$ 2,775,000.00	\$ 425,000.00	\$ 2,350,000.00
11-04	Repair and Reconstruction of Roads, Bridges and Railroads Damaged by Floods	11,190,000.00			11,190,000.00	11,190,000.00	
		<u>\$13,990,000.00</u>	<u>\$ -</u>	<u>\$ 25,000.00</u>	<u>\$ 13,965,000.00</u>	<u>\$11,615,000.00</u>	<u>\$ 2,350,000.00</u>
	<u>Reference</u>	<u>C</u>			<u>C</u>	<u>C, C-10</u>	<u>C-11</u>
					Improvement Authorization - Unfunded		\$ 2,624,380.00
					Less: Unexpended Proceeds of BAN		<u>274,380.00</u>
							<u>\$ 2,350,000.00</u>

0-5

CAPITAL FUND

(1) Funded by Capital Improvement Fund (C8)

COUNTY OF SALEM, STATE OF NEW JERSEY

C-6

CAPITAL FUND
STATEMENT OF SERIAL BONDS
Year Ended December 31, 2013

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2013			Interest Rate	Balance December 31, 2012	Issued	Paid by Budget Appropriation	Balance December 31, 2013
			Date	Amount						
General Obligation Refunding Bonds	4-15-04	\$ 5,565,000.00	04-01-2014	315,000.00	4.000%					
			04-01-2015	330,000.00	4.000%					
			04-01-2016	325,000.00	4.000%	\$	1,270,000.00	\$	\$ 300,000.00	\$ 970,000.00
General Obligation Bonds, Series 2005	10-1-05	8,300,000.00	10-15-2014	375,000.00	3.850%					
			10-15-2015	390,000.00	3.850%					
			10-15-2016	410,000.00	3.850%					
			10-15-2017	430,000.00	3.850%					
			10-15-2018	450,000.00	3.850%					
			10-15-2019	470,000.00	3.850%					
			10-15-2020	490,000.00	3.850%					
			10-15-2021	515,000.00	3.850%					
			10-15-2022	535,000.00	3.850%					
			10-15-2023	555,000.00	3.850%					
			10-15-2024	580,000.00	3.875%					
			10-15-2025	580,000.00	3.875%		6,140,000.00		360,000.00	5,780,000.00
County College Bonds, Series 2006	7-15-06	1,800,000.00	07-15-2014	205,000.00						
			07-15-2015	215,000.00						
			07-15-2016	225,000.00	4.750%		840,000.00		195,000.00	645,000.00
General Obligation Refunding Bonds, Series 2007	3-29-07	3,100,000.00	07-15-2014	295,000.00	3.750%					
			07-15-2015	305,000.00	5.000%					
			07-15-2016	315,000.00	5.000%					
			07-15-2017	330,000.00	5.000%					
			07-15-2018	355,000.00	5.000%					
			07-15-2019	365,000.00	5.000%		2,245,000.00		280,000.00	1,965,000.00
Vocational School Refunding Bonds, Series 2007	3-29-07	1,185,000.00	07-15-2014	115,000.00	3.750%					
			07-15-2015	110,000.00	5.000%					
			07-15-2016	115,000.00	5.000%					
			07-15-2017	125,000.00	5.000%					
			07-15-2018	130,000.00	5.000%					
			07-15-2019	135,000.00	5.000%		835,000.00		105,000.00	730,000.00

COUNTY OF SALEM, STATE OF NEW JERSEY

C-6

CAPITAL FUND
STATEMENT OF SERIAL BONDS (CONTINUED)
Year Ended December 31, 2013

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2013		Interest Rate	Balance December 31, 2012	Issued	Paid by Budget Appropriation	Balance December 31, 2013
			Date	Amount					
Governmental Loan Revenue Bonds, Series 2008A	5/28/08	3,600,000.00	04-15-2014	360,000.00	3.500%				
			04-15-2015	360,000.00	3.750%				
			04-15-2016	400,000.00	3.750%				
			04-15-2017	410,000.00	3.750%				
			04-15-2018	430,000.00	3.750%	2,330,000.00		350,000.00	1,980,000.00
Special Services School Bonds, Series 2008	10/30/08	6,000,000.00	10-01-2014	240,000.00	4.000%				
			10-01-2015	250,000.00	4.000%				
			10-01-2016	260,000.00	4.000%				
			10-01-2017	270,000.00	5.000%				
			10-01-2018	285,000.00	5.000%				
			10-01-2019	295,000.00	5.000%				
			10-01-2020	310,000.00	5.000%				
			10-01-2021	325,000.00	5.000%				
			10-01-2022	340,000.00	5.000%				
			10-01-2023	355,000.00	5.000%				
			10-01-2024	370,000.00	5.000%				
			10-01-2025	385,000.00	5.000%				
			10-01-2026	405,000.00	5.000%				
			10-01-2027	415,000.00	5.000%				
			10-01-2028	415,000.00	5.000%	5,150,000.00		230,000.00	4,920,000.00
Governmental Loan Revenue Bonds, Series 2009	3/18/2009	9,854,000.00	03-15-2014	390,000.00	3.000%				
			03-15-2015	400,000.00	3.250%				
			03-15-2016	415,000.00	5.000%				
			03-15-2017	425,000.00	5.000%				
			03-15-2018	440,000.00	5.000%				
			03-15-2019	455,000.00	5.000%				
			03-15-2020	475,000.00	4.000%				
			03-15-2021	495,000.00	4.000%				
			03-15-2022	515,000.00	4.000%				
			03-15-2023	540,000.00	4.250%				
			03-15-2024	565,000.00	4.250%				
			03-15-2025	590,000.00	4.800%				
			03-15-2026	620,000.00	4.800%				
			03-15-2027	655,000.00	4.500%				
			03-15-2028	685,000.00	5.000%				
			03-15-2029	714,000.00	5.000%	8,759,000.00		380,000.00	8,379,000.00

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60

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COUNTY OF SALEM, STATE OF NEW JERSEY

C-7

CAPITAL FUND
STATEMENT OF CONTRACTS PAYABLE
Year Ended December 31, 2013

	<u>Reference</u>	
Balance December 31, 2012	C	\$ 2,228,248.27
Increased by:		
Charges to Improvement Authorizations		<u>1,207,809.28</u>
		3,436,057.55
Decreased by:		
Liquidation of Prior Year Contracts	C-5	<u>2,228,248.27</u>
Balance December 31, 2013	C	<u>\$ 1,207,809.28</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

C-8

CAPITAL FUND
STATEMENT OF CAPITAL IMPROVEMENT FUND
Year Ended December 31, 2013

Balance December 31, 2012	<u>Reference</u> C	\$ 3,936.73
Increased by:		
2013 Budget Appropriation	A-3	<u>\$ 1,258.32</u>
		1,258.32
		5,195.05
Decreased by:		
Appropriated to Finance Improvement Authorizations	C-5	<u>1,258.32</u>
Balance December 31, 2013	C	<u>\$ 3,936.73</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

C-9

CAPITAL FUND
STATEMENT OF NEW JERSEY DAM RESTORATION LOAN
Year Ended December 31, 2013

Ordinance Number	Improvement Description	Date of Issue	Amount of Original Loan	Outstanding Loan Maturities		Interest Rate	Balance December 31, 2013
				Year	Amount		
07-07	Construction of Improvements to the Camp Karney Dam Structure and Spillway, together with the acquisition of all materials and equipment and completion of all work necessary therefor and related thereto	07-18-07	\$ 1,300,000.00	2014	\$ 31,204.79		
				2015	63,348.83		
				2016	64,622.15		
				2017	65,921.05		
				2018	67,246.06		
				2019-2023	357,056.66		
				2024-2028	394,412.67		
				2029	256,187.79		
						2.0%	\$ 1,300,000.00
							\$ 1,300,000.00
Reference							C

COUNTY OF SALEM, STATE OF NEW JERSEY

C-10

CAPITAL FUND
STATEMENT OF BOND ANTICIPATION NOTES
Year Ended December 31, 2013

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Maturity Date	Interest Rate	Balance December 31, 2012	Increased	Decreased	Balance December 31, 2013
04-04	Creation of a Revolving Loan Fund for Town Center Revitalization Projects	08/27/08	08/22/12	08/21/13	1.37%	\$ 450,000.00	\$ -	\$ 25,000.00	\$ 425,000.00
11-04	Repair and Reconstruction of Roads, Bridges and Railroads Damaged by Floods	06/29/12	06/29/13	06/28/13	1.50%	11,190,000.00			11,190,000.00
					<u>Reference</u>	<u>\$ 11,640,000.00</u>	<u>\$ -</u>	<u>\$ 25,000.00</u>	<u>\$ 11,615,000.00</u>
						<u>C</u>	<u>C-4</u>	<u>A-3</u>	<u>C, C-4</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

C-11

CAPITAL FUND
STATEMENT OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
Year Ended December 31, 2013

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2012</u>	<u>2013 Authorizations</u>	<u>BANs Issued</u>	<u>Balance December 31, 2013</u>
04-04	Creation of a Revolving Loan Fund for Town Center Revitalization Projects	\$ 2,350,000.00	\$ -	\$ -	\$ 2,350,000.00
		<u>\$ 2,350,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,350,000.00</u>
	<u>Reference</u>	<u>C</u>			<u>C, C-4</u>

OUTSIDE OFFICES

COUNTY OF SALEM, STATE OF NEW JERSEY

D

COUNTY CLERK

STATEMENT OF ASSETS, LIABILITIES AND RESERVES - REGULATORY BASIS

December 31, 2013

		December 31,	
		2013	2012
ASSETS	<u>Reference</u>		
Cash	D-1	\$ 162,665.79	\$ 130,652.48
		<u>\$ 162,665.79</u>	<u>\$ 130,652.48</u>
LIABILITIES AND RESERVES			
Reserve for Trust Fund		\$ 2,730.10	\$ 2,012.00
Due to State of New Jersey		14,874.60	11,382.00
Due to County Treasurer		145,061.09	117,258.48
		<u>\$ 162,665.79</u>	<u>\$ 130,652.48</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

D-1

COUNTY CLERK
STATEMENT OF CASH
Year Ended December 31, 2013

	<u>Reference</u>	
Balance - December 31, 2012	D	\$ 130,652.48
Increased by Receipts:		
County Recording Fees	\$ 1,315,371.05	
Realty Transfer Tax Fees	180,826.50	
State Trade Names	1,042.50	
Trust	24,097.90	
Copies	10,331.85	
Search	400.00	
Notary	235.00	
Photos	2,400.00	
Preservation Fund	296,357.70	
Tax Relief	197,571.80	
Interest Earned on Deposits	222.38	
State Millionaire Realty Transfer Fees	187,027.00	
Miscellaneous	<u>2,138.00</u>	
		<u>2,218,021.68</u>
		2,348,674.16
Decreased by Disbursements:		
Interest Paid to County Treasurer's Office	218.56	
Turned over to Treasurer:		
Current Fund Anticipated Revenue	399,505.00	
Trust Fund	37,435.20	
State Realty Tax Fees	975,005.35	
Preservation Fund	298,000.71	
Public Health Priority Fund	79,429.75	
Extraordinary Aid Fund	198,868.70	
State Trade Names	1,078.50	
County Tax Relief	194,654.60	
Miscellaneous	<u>1,812.00</u>	
		<u>2,186,008.37</u>
Balance - December 31, 2013	D	<u>\$ 162,665.79</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

E

SURROGATE'S OFFICE

STATEMENT OF ASSETS, LIABILITIES AND RESERVES – REGULATORY BASIS

December 31, 2013

ASSETS	<u>Reference</u>	December 31,	
		<u>2013</u>	<u>2012</u>
Cash	E-1	\$ 11,030.44	\$ 8,342.24
Investments - Probate Division:			
Savings and Loan Association	E-2	3,285,959.59	3,543,538.71
Certificates of Deposit	E-3	277,034.63	277,033.97
		<u>\$ 3,574,024.66</u>	<u>\$ 3,828,914.92</u>
LIABILITIES AND RESERVES			
Salem County Court Probate Division		\$ 3,562,994.22	\$ 3,820,572.68
Attorney's Deposits		3,352.93	5,184.92
Due to County Treasurer		7,677.51	3,157.32
		<u>\$ 3,574,024.66</u>	<u>\$ 3,828,914.92</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

E-1

SURROGATE'S OFFICE
STATEMENT OF CASH
Year Ended December 31, 2013

	<u>Reference</u>	
Balance - December 31, 2012	E	\$ 8,342.24
Increased by Receipts:		
Wills	\$ 42,719.00	
Letters of Administration	7,561.00	
Guardianship	1,212.00	
Shorts	5,157.00	
Adoption	305.00	
Superior Court Fees	24,750.09	
Attorney Deposits	7,500.00	
Miscellaneous	2,287.00	
Interest Earned on Deposits	27.40	
		<u>91,518.49</u>
		99,860.73
Decreased by Disbursements:		
State Superior Court Payments	77.87	
Turned over to Treasurer:		
Current Fund Anticipated Revenue	78,584.42	
Trust Fund	10,084.00	
Refunds	84.00	
		<u>88,830.29</u>
Balance - December 31, 2013	E	<u><u>\$ 11,030.44</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

E-2

SURROGATE'S OFFICE
STATEMENT OF INVESTMENT - SAVINGS AND LOAN ASSOCIATION
Year Ended December 31, 2013

	<u>Reference</u>	
Balance - December 31, 2012	E	\$ 3,543,538.71
Increased by Receipts		
Monthly Deposits	\$	1,741.70
Purchase of Savings Certificates		303,309.43
Interest Earned on Deposits		<u>32,604.25</u>
		<u>337,655.38</u>
		3,881,194.09
Decreased by Disbursements:		
Monthly Withdrawals		205,796.49
Income Tax Withholdings		197.23
Redemption of Savings Certificates		<u>389,240.78</u>
		<u>595,234.50</u>
Balance - December 31, 2013	E	<u><u>\$ 3,285,959.59</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

E-3

SURROGATE'S OFFICE
STATEMENT OF INVESTMENT - CERTIFICATE OF DEPOSIT
Year Ended December 31, 2013

Balance - December 31, 2012	<u>Reference</u> E	\$ 277,033.97
Increased by Receipts		
Interest Earned on Deposits	<u>\$ 1,665.81</u>	<u>1,665.81</u>
		278,699.78
Decreased by Disbursements		
Interest Transferred to Minor's Account	<u>1,665.15</u>	<u>1,665.15</u>
Balance - December 31, 2013	E	<u>\$ 277,034.63</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

F

SHERIFF'S OFFICE

STATEMENT OF ASSETS, LIABILITIES AND RESERVES - REGULATORY BASIS

December 31, 2013

		December 31,	
		2013	2012
ASSETS	<u>Reference</u>		
Cash	F-1	\$ 37,583.27	\$ 39,983.10
		<u>\$ 37,583.27</u>	<u>\$ 39,983.10</u>
LIABILITIES AND RESERVES			
Fees and Executions		\$ 37,465.07	\$ 39,870.23
Due to County Treasurer	F-2	118.20	112.87
		<u>\$ 37,583.27</u>	<u>\$ 39,983.10</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

F-1

SHERIFF'S OFFICE
STATEMENT OF CASH
Year Ended December 31, 2013

	<u>Reference</u>	
Balance - December 31, 2012	F	\$ 39,983.10
Increased by Receipts:		
Sales and Executions	\$ 371,339.05	
County Fees	63,496.99	
Sheriff's Trust	4,700.60	
Miscellaneous	372.17	
Interest Earned on Deposits	<u>104.93</u>	
		<u>440,013.74</u>
		479,996.84
Decreased by Disbursements:		
Interest Paid to County Treasurer's Office	99.60	
Turned over to Treasurer:		
Current Fund Anticipated Revenue	63,496.99	
Trust Fund	4,700.60	
Refunds	176,906.65	
Advertising	49,979.13	
Deed	7,125.00	
Garnishments	139,388.41	
Miscellaneous	<u>717.19</u>	
		<u>442,413.57</u>
Balance - December 31, 2013	F	<u><u>\$ 37,583.27</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

F-2

SHERIFF'S OFFICE
SCHEDULE OF SHERIFF'S FEES DUE TO COUNTY TREASURER'S OFFICE
Year Ended December 31, 2013

	<u>Reference</u>		
Balance - December 31, 2012	F	\$	112.87
Increased by Receipts:			
Fees Collected		\$	63,496.99
Trust Fund			4,700.60
Interest Earned on Deposits			<u>104.93</u>
			68,302.52
			<u>68,415.39</u>
Decreased by Disbursements:			
Interest Paid to County Treasurer's Office			99.60
Turned over to Treasurer:			
Current Fund Anticipated Revenue			63,496.99
Trust Fund			<u>4,700.60</u>
			68,297.19
Balance - December 31, 2013	F	\$	<u><u>118.20</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

JAIL PRISONER'S WELFARE FUND

STATEMENT OF CASH

Year Ended December 31, 2013

H

	Balance December 31, 2012	Receipts		Disbursements		Balance December 31, 2013
		Interest	Other	County Treasurer	Other	
Warden:						
Inmate Account	\$ 32,956.21	\$ 43.27	\$ 388,323.81	\$ -	\$ 392,263.82	\$ 29,059.47
Welfare Account	81,520.27	131.85	229,348.94		224,928.52	86,072.54
Bail Account	0.66	14.55	473,281.65		473,295.70	1.16
Miscellaneous	13,361.90		270,258.20	256,839.08	25,750.15	1,030.87
Home Detention		0.22	28,880.00	100.00	27,790.06	990.16
	<u>127,839.04</u>	<u>189.89</u>	<u>1,390,092.60</u>	<u>256,939.08</u>	<u>1,144,028.25</u>	<u>117,154.20</u>
Work Release	107.12	0.12				107.24
	<u>\$ 127,946.16</u>	<u>\$ 190.01</u>	<u>\$ 1,390,092.60</u>	<u>\$ 256,939.08</u>	<u>\$ 1,144,028.25</u>	<u>\$ 117,261.44</u>
Total Receipts and Disbursements			<u>\$ 1,390,282.61</u>		<u>\$ 1,400,967.33</u>	
Analysis of Revenue Turned Over to Treasurer						
Miscellaneous Account						
Anticipated Revenue			\$ 5,017.44			
Inmate Health Reimbursement			55.20			
Interest Earned on Deposits						
Non-Budgeted Revenue:						
Jail Miscellaneous Revenue			101,063.35			
Jail Telephone Commissions			<u>150,703.09</u>			
				<u>\$ 256,839.08</u>		

COUNTY OF SALEM, STATE OF NEW JERSEY

MOSQUITO EXTERMINATION COMMISSION
STATEMENT OF CASH
Year Ended December 31, 2013

Balance - December 31, 2012		\$	6,609.83
Increased by Receipts:			
County of Salem	\$	8,078.78	
Interest Earned on Deposits		<u>30.57</u>	
			<u>8,109.35</u>
			14,719.18
Decreased by Disbursements:			
County of Salem - Account Closed			<u>14,719.18</u>
Balance - December 31, 2013		\$	<u><u>-</u></u>

SUPPLEMENTARY INFORMATION

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 AND STATE
AWARDS REQUIRED BY NEW JERSEY CIRCULAR LETTER 04-04-OMB**

The Honorable Freeholder Director and
Members of the Board of Chosen
Freeholders of the County of Salem,
State of New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the County of Salem's (the "County") compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement and New Jersey OMB Compliance Supplements, as applicable, that could have a direct and material effect on the County's major federal and state programs for the year ended December 31, 2013. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey Circular Letter 04-04-OMB. Those standards, OMB Circular A-133, and New Jersey Circular Letter 04-04-OMB require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on each major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

- AN INDEPENDENTLY OWNED MEMBER,
MCGGLADREY ALLIANCE
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CERTIFIED PUBLIC ACCOUNTANTS
- NEW JERSEY SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS
- NEW YORK SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 AND STATE AWARDS REQUIRED BY NEW JERSEY CIRCULAR LETTER 04-04-OMB (CONTINUED)

Auditors' Responsibility (Continued)

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal and state programs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as findings 2013-01 and 2013-02. Our opinion on each major federal and state program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey Circular Letter 04-04-OMB, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

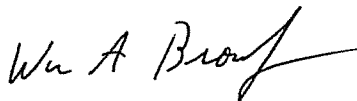
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 AND STATE AWARDS REQUIRED BY NEW JERSEY CIRCULAR LETTER 04-04-OMB (CONTINUED)

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness. However, we identified deficiencies in internal control over compliance, as described in schedule of findings and questioned costs as findings 2013-01 and 2013-02, that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and New Jersey Circular Letter 04-04-OMB. Accordingly, this report is not suitable for any other purpose.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554

**MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS**

June 25, 2014

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013

Federal Grantor/Pass-through Grantor/Program Title	Federal C.F.D.A.	State Account No./ Pass Through Number	Matching Contributions	Program or Award Amount	Grant Period From To	2013 Expenditures	Cumulative Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>							
Crop Insurance	10.769	13-IE-53300-013	\$ -	\$ 168,665.20	10/01/13 09/30/14	\$ 7,816.00	\$ 7,816.00
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
* Salem County Area Plan Grant	93.045	4275-100-046-4110-049-J004-6110		Various	Various 12/31/12	214,375.61	8,114,576.34
* Salem County Area Plan Grant	93.045	4275-100-046-4110-049-J004-6110		863,545.00	01/01/13 12/31/13	697,068.99	697,068.99
* Help America Vote Act (HAVA) 261	93.617	Not available		1,433.60	8/8/13 08/08/14	1,433.60	1,433.60
* Public Health Preparedness & Response for Bioterrorism	93.283	100-046-4L04-360-J002-6120	26,311.00	Various	Various	200,617.36	5,872,489.13
* Public Health Preparedness & Response for Bioterrorism	93.283	100-046-4L04-360-J002-6120		316,079.00	7/1/13 6/30/14	142,422.01	142,422.01
						1,255,917.57	14,827,990.07
<u>U.S. DEPARTMENT OF JUSTICE</u>							
Multi Jurisdictional Task Force	16.005	DE 2-18-05		174,680.00	01/01/05 12/31/05	56,222.56	93,180.79
Multi Jurisdictional Task Force	16.005	DE 2-18-06		174,680.00	01/01/06 12/31/06	137,721.77	308,534.18
Multi Jurisdictional Task Force	16.005			121,176.00		42,799.96	42,799.96
						236,744.29	444,514.93
<u>U.S. DEPARTMENT OF LABOR</u>							
Workforce Investment Board - Adult	17.258	AA-11266-01-50		Various	Various	112,463.00	1,534,071.19
Workforce Investment Board - Adult	17.258	AA-11266-01-50		159,995.00	7/1/13 6/30/14	488.18	488.18
Workforce Investment Board - Youth	17.259	AA-11266-01-50		Various	Various	98,251.80	1,390,670.99
Workforce Investment Board - Youth	17.259	AA-11266-01-50		162,891.00	7/1/13 6/30/14	9,603.72	9,603.72
Workforce Investment Board - Dislocated Worker	17.260	AA-11266-01-50		Various	Various	130,514.03	1,742,106.83
Workforce Investment Board - Dislocated Worker	17.260	AA-11266-01-50		207,876.00	7/1/13 6/30/14	5,807.00	5,807.00
						357,127.73	4,682,747.91
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>							
Passed through South Jersey Transportation Planning Organization:							
* Salem Hancock's Bridge Road (CR 658) PE	20.205	STP-0132132(104) PE		208,600.00	Project Completion	6,716.70	215,880.42
* Subregional Transportation Planning Program	20.205	Not available	9,600.00	Various	Project Completion	6,864.00	143,152.20

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended December 31, 2013

Federal Grantor/Pass-through Grantor/Program Title	Federal C.F.D.A.	State Account No./ Pass Through Number	Matching Contributions	Program or Award Amount	Grant Period From To	2013 Expenditures	Cumulative Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (CONT'D)							
Passed through South Jersey Transportation (Cont'd)							
Planning Organization (Cont'd):							
* Pointer- Road CR 540 Phase I	20.205	STP-C00S-127		1,067,033.00	Project Completion	38,091.23	669,615.09
Harmersville-Pecks Road							
* County Road 667, Phase II (ARRA)	20.205	10-DT-BLA-521		838,085.00	Project Completion	11,040.00	591,644.50
Federal Aid - Commissioner's							
* Pike, County Road #581, Phase IV	20.205	Not available		100,567.00	Project Completion	1,315.16	1,315.16
2012 Local Shuttle						11,628.16	19,987.58
* Federal Transportation Grant for Rural Areas - Section 5311	20.509	Not available				183,677.28	209,531.96
* Almond Road CR 540, Phase I	20.205	STP-0143 (103)		1,477,513.00	Project Completion	1,203,409.46	1,218,060.51
* Almond Road CR 540, Phase II	20.205	STP-0143 (104)		1,401,804.00	Project Completion	712,271.98	712,271.98
New Freedom (Section 5317)	20.521	Not available	12,690.00	12,690.00		5,222.92	5,222.92
New Freedom (Section 5317)	20.521	N/A	41,576.00	90,161.00	1/1/11 12/31/13	99,861.55	149,756.20
						2,280,098.44	3,936,438.52
N.J. DEPARTMENT OF COMMUNITY AFFAIRS							
* Small Cities - ADA 5th Street	14.228			360,455.00		366,030.00	366,030.00
* Small Cities CDBG 2012 (Housing Rehab)	14.228		15,000.00	150,000.00		6,978.75	6,978.75
						373,008.75	373,008.75
N.J. DEPARTMENT OF LAW AND PUBLIC SAFETY							
State Homeland Security Grant Program	97.067	Various		Various	Various	512,532.04	5,689,511.03
State Homeland Security Grant Program	97.073	EMW-2013-SS-00032		100,000.00	9/1/13 08/31/15	6,800.00	6,800.00
						519,332.04	5,696,311.03
Total Federal Financial Assistance						\$ 5,030,044.82	\$ 29,968,827.21

* Denotes major program.

See note to schedules of expenditures of federal and state awards.

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE AWARDS

Year Ended December 31, 2013

State Funding Department/Program Title	State G.M.I.S. No.	County Grant No.	Matching Contributions	Program or Award Amount	Grant Period From To	2013 Expenditures	Cumulative Expenditures
DEPARTMENT OF ENVIRONMENTAL PROTECTION							
County Environmental Health Act	98-100-042-4855-075	N/A	\$ 130,208.00	Various	Various	\$ 121,381.54	\$ 2,841,317.04
County Environmental Health Act	98-100-042-4855-075	N/A	72,340.00	75,575.00	1/1/13 12/31/13	83,201.28	83,201.28
Salem County Waste Management Program	RP09-015	N/A		45,000.00	01/01/11 12/31/12	24,298.45	24,298.45
Mannington Township Waste Management Program Cha	RP09-015	N/A		30,000.00	01/01/11 12/31/12	30,000.00	30,000.00
						258,881.27	2,978,816.77
DEPARTMENT OF HEALTH							
TANF	100-054-7550-121	N/A		Various	Various	34,083.55	986,322.63
Work First New Jersey - TANF	100-054-7550-121	N/A		489,773.00	7/1/13 6/30/14	58,801.85	58,801.85
TANF-Work Verification	100-054-7550-121	N/A		Various	Various	10,091.50	87,880.43
Work First New Jersey - Worker Verification	100-054-7550-121	N/A		17,376.00	7/1/13 6/30/14	6,763.00	6,763.00
Work First New Jersey - TANF Work Activities	100-054-7550-121	N/A		Various	Various	303,874.60	1,986,480.50
TANF - Case Management	100-054-7550-121	N/A		Various	Various	46,856.00	497,879.00
Work First New Jersey - TANF Case Management	100-054-7550-121	N/A		88,159.00	7/1/13 6/30/14	29,397.00	29,397.00
Work First New Jersey-GA/FS Work Activities	100-054-7550-121	N/A		Various	Various	118,784.08	176,264.76
Work First New Jersey-GA/FS Work Activities	100-054-7550-121	N/A		155,097.00	7/1/13 6/30/14	29,877.21	29,877.21
Work First New Jersey-GA/FS Case Management	100-054-7550-121	N/A		Various	Various	16,729.00	258,128.00
Work First New Jersey-GA/FS Case Management	100-054-7550-121	N/A		27,918.00	7/1/13 6/30/14	9,303.00	9,303.00
Work First New Jersey-CAPV & EEI & Food Stamps	100-054-7550-121	N/A		Various	Various	10,177.32	184,961.48
Right to Know	4230-100-046-442-105-J002-6110	N/A		Various	Various	6,607.05	82,994.56
Cancer Education/Early Detection	4220-100-046-4533-329-J002-6140	N/A	18,333.00	Various	Various	80,650.09	899,045.11
Cancer Education/Early Detection	4220-100-046-4533-329-J002-6140	N/A		148,000.00	7/1/13 6/30/14	34,538.37	34,538.37
Medical Respite Support	Not Available	N/A		Various	Various	2,571.78	33,004.66
State Health Insurance Assistance Program (SHIP)	DACS11SHIP008	N/A		22,000.00	Various	2,997.40	44,037.83
State Health Insurance Assistance Program (SHIP)	DACS11SHIP008	N/A		24,000.00	4/1/13 3/31/14	18,002.24	18,002.24
Healthy Communities Initiative	Not Available	N/A		50,000.00	07/01/09 06/30/14	331.81	23,483.53
Healthy Communities Initiative	Not Available	N/A		15,000.00	Various	118.00	118.00
Alcoholic Treatment Program	4240-100-046-4252-024-J002-6110	00-592-ADA-00		288,786.00	01/01/10 12/31/10	2,907.59	244,037.00
Alcoholic Treatment Program	4240-100-046-4252-024-J002-6110	00-592-ADA-00	18,127.00	239,761.00	01/01/11 12/31/11	1.58	274,632.87
Alcoholic Treatment Program	4240-100-046-4252-024-J002-6110	N/A			01/01/12 12/31/12	71,839.95	249,626.31
Alcoholic Treatment Program	4240-100-046-4252-024-J002-6110	N/A			1/1/13 12/31/13	200,173.56	200,173.56
Special Child Health and Early Intervention	FGH-2011-EIP Case Management-0020	N/A		54,880.00	Various	35,506.32	99,442.61
Special Child Health and Early Intervention			15,860.00	39,000.00	7/1/13 6/30/14	19,626.29	19,626.29
Mental Health Administration			20,000.00	12,000.00	Various	29,500.00	29,500.00
Early Intervention Program - Case Management	4575-110-6140	09-129-SCH-L-1	70,760.00	Various	Various	16,000.00	16,000.00
Comprehensive Cancer Control Plan	4230-100-046-4763-434-J002-6120	06-57-CCC-L-2		Various	Various	(1,335.13)	32,052.37
Improved Pregnancy Outcome						3,213.67	345,873.34
Improved Pregnancy Outcome				3,000.00		2,329.20	5,821.19
						1,200,319.05	6,927,397.90

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)

Year Ended December 31, 2013

State Funding Department/Program Title	State G.M.I.S. No.	County Grant No.	Matching Contributions	Program or Award Amount	Grant Period From To	2013 Expenditures	Cumulative Expenditures
DEPARTMENT OF HUMAN SERVICES							
Family Court	7570-100-054-7570-064	SCP-08-PM-17		Various	Various	73,216.69	603,684.69
Seven Steps to Freedom	7570-100-054-7570-064	SCP-08-PM-17		101,878.00	01/01/13 12/31/13	39,010.00	39,010.00
PASP - Personal Attendant Services	11-7800-7020			19,811.00	01/01/10 12/31/10	49.29	19,811.00
PASP - Personal Attendant Services	7570-100-054-7570-361-LLLL-6130	06AMSS		Various	Various	8,773.68	994,781.53
PASP - Personal Attendant Services	7570-100-054-7570-361-LLLL-6130	06AMSS		111,141.00	1/1/13 12/31/13	11,141.00	11,141.00
						132,190.66	1,608,428.22
DEPARTMENT OF LABOR							
Workforce Development, Staff and Fringe Benefits	Not Available	N/A		45,213.00	07/01/02 06/30/03	2,035.00	32,236.44
						2,035.00	82,187.19
DEPARTMENT OF LAW AND PUBLIC SAFETY							
Prosecutor Insurance Fraud Reimbursement	Not Available	N/A		Various	Various	321,588.22	1,197,135.01
Prosecutor Insurance Fraud Reimbursement	Not Available	N/A		130,248.00	1/1/13 12/31/13	114,860.89	114,860.89
Safe Roadways Project Grant	PT-07-03-04-10			Various	Various	1,444.14	223,915.94
Community Justice Grant	1020-100-066-1020-304-YOPR-6010	JAG-3-12-06	25,000.00	Various	Various	82,916.79	375,268.02
Title V Delinquency Prevention Program	1500-209-994570			149,997.00	09/01/10 09/30/11	111,789.00	404,620.19
Youth Service Commission	1500-100-066-1500-121-YSAC-6010			Various	Various	23,058.04	1,114,302.75
JABIG Funds - Juvenile Justice Commission	1500-209-343010		1,081.00	Various	Various	93,942.51	93,942.51
Juvenile Assistance Grant - Megan's Law	1020-100-066-1020-261-YOPR-6010		1,285.00	Various	Various	7,804.08	52,326.08
Prosecutor Victim and Witness Advocacy	VWAFPS-17			3,598.00	1/31/13 01/31/14	2,698.50	2,698.50
Prosecutor Victim and Witness Advocacy	VWAFPS-17			19,077.00	11/01/10 04/30/12	18,961.05	22,667.05
Body Armor Replacement - Sheriff	1020-718-066-1020-001			21,600.00	11/08/08 04/30/10	3,240.34	88,698.12
Body Armor Replacement - Prosecutor	1020-718-066-1020-001			Various	Various	31,868.20	85,569.03
COPS in Shops	100-066-1400-014-6106-5108			Various	Various	3,644.42	19,685.14
NJ Sex Offender Internet Registry	ML 17-06			Various	06/01/06 05/31/08	5,332.64	9,936.84
Title IV-D				4,650.00	01/01/08 12/31/08	1,033.17	4,650.00
				432,219.73	10/1/11 9/30/12	9,957.96	9,957.96
						859,803.25	3,869,536.48
DEPARTMENT OF STATE							
Local Arts Program	2530-100-074-2530-032-S003-6130	N/A		Various	Various	78,271.25	798,198.39
Historical Commission Grant	08 HIST 166 AGO	N/A		Various	Various	8,500.30	76,065.64
						86,771.55	874,264.03
DEPARTMENT OF TREASURY							
Governor's Council on Alcoholism and Drug Abuse	2000-100-082-C001-044-0999-6010	N/A		137,783.00	Various	60,813.55	1,305,945.64
Alliance to Prevent Alcoholism and Drug Abuse	2000-100-082-C001-044-0999-6011	N/A		127,764.00	1/1/13 12/31/13	113,642.01	113,642.01
						174,455.56	1,419,587.65
OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICES							
Emergency Management Performance Grant (EMPG)	Not Available	N/A	21,400.00	Various	Various	15,000.00	76,654.00
						15,000.00	76,654.00

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED) Year Ended December 31, 2013

State Funding Department/Program Title	State G.M.I.S. No.	County Grant No.	Matching Contributions	Program or Award Amount		Grant Period From To	2013 Expenditures	Cumulative Expenditures
DEPARTMENT OF TRANSPORTATION								
Pass Through State to NJ Transit:								
Senior Citizen and Disabled Transportation Program	N.J. Transit Corp.	N/A		Various		Various	82,448.19	6,227,124.28
Senior Citizen and Disabled Transportation Program	N.J. Transit Corp.	N/A		460,517.00		1/1/13 12/31/13	186,653.12	186,653.12
FTA Small Urban & Rural Area Public Transportation	N.J. Transit Corp.	N/A	70,124.00	231,802.00		7/1/13 6/30/14	14,264.00	14,264.00
• 2011 County Bridge Initiative (Mill Pond)	11-480-078-6320-AKW-6010	N/A		1,000,000.00		Project Completion	929,439.20	929,439.20
							1,212,804.51	7,357,480.60
OTHER STATE PROGRAMS								
Sharing Available Resources Efficiently (SHARE)	07-148-WIC-L-0	N/A		59,847.00		01/01/08 12/31/08	44,531.84	129,541.84
War Veterans Cemetery and Park Grant	Not Available	N/A		10,000.00		Various	1,450.14	1,450.14
Cooperative Marketing Grant	11-100-074-2539-005-6130	11TRAV220ACM		14,985.00		04/26/11 06/30/12	12,751.19	14,476.19
Senior Farmers' Market Nutrition Program	Not Available	N/A		500.00		6/30/13 11/30/13	500.00	500.00
• RERP	Not Available	N/A		Various		Various	261,380.99	1,124,151.47
• RERP				249,861.54		7/1/13 6/30/14	1,164.00	1,164.00
							321,778.16	1,271,283.64
Total State Financial Assistance								\$ 4,264,039.04 \$ 26,465,636.48

• Denotes major program

See note to schedules of expenditures of federal and state awards.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTE TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS Year Ended December 31, 2013

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of the County of Salem ("County") and are presented on the modified accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and State of New Jersey Circular Letter 04-04-OMB.

The County is the prime sponsor and subrecipient of various federal and state grant funds. The County has designated the administration of grant programs and the reporting function to various departments within the County. Substantially all grant and program cash funds are co-mingled with the County's other funds, although each grant is accounted for separately within the County's financial records; however, the County maintains separate accounts where required. The County Treasurer's office performs accounting functions for all grants, and the various departments also perform accounting functions for the grants received by said departments.

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2013

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness identified? _____yes X no
- Significant deficiencies identified that are not
considered to be material weaknesses? _____yes X none
reported
- Noncompliance material to financial statements noted _____yes X no

Federal Awards

Internal control over major programs:

- Material weakness identified? _____yes X no
- Significant deficiencies identified that are not
considered to be material weaknesses? X yes _____none
reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be
reported in accordance with section .510(a) of
OMB Circular No. A-133? X yes _____no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.045	Salem County Area Plant Grant
93.283	Public Health Preparedness & Response For Bioterrorism
20.205	Salem Hancock's Bridge Road (DR 658) PE; Subregional Transportation Planning Program; Pointer-Road CR 540 Phase I; County Road 667, Phase II (ARRA); Federal Aid - Commissioner's Pike, County Road #581, Phase IV; Almond Road CR 540, Phase I; Almond Road CR 540, Phase II
20.509	Federal Transportation Grant for Rural Areas - Section 5311
14.228	Small Cities - ADA 5th Street; Small Cities CDBG 2012 (Housing Rehab)

Dollar threshold used to determine

Type A Programs: \$ 300,000

Auditee qualified as low-risk auditee? _____yes X no

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2013

Section I - Summary of Auditors' Results (Continued)

State Awards

Internal control over major programs:

- Material weakness identified? yes X no
- Significant deficiencies identified that are not
considered to be material weaknesses? X yes none
 reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be
Reported in accordance with New Jersey
Circular No. 04-04-OMB?

 X yes no

Identification of major programs:

<u>State Account Number/Grant Number</u>	<u>Name of Federal Program or Cluster</u>
98-100-042-4855-075	County Environmental Health Act
4240-100-046-4252-024-J002-6110	Alcoholic Treatment Program
N/A	Prosecutor Insurance Fraud Reimbursement
2000-100-082-C001-044-0999-6010/	Alliance to Prevent Alcoholism and Drug Abuse
2000-100-082-C001-044-0999-6011	
11-480-078-6320-AKW-6010	2011 County Bridge Initiative (Mill Pond)
N/A	RERP

Dollar threshold used to determine
Type A Programs:

\$ 300,000

Auditee qualified as low-risk auditee?

 yes X no

All federal and state payroll tax returns were filed in a timely manner, and all required tax payments were made.

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2013

Section II – Financial Statement Findings

None

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) Year Ended December 31, 2013

Section III – Federal and State Award Findings

Finding 2013-01

Programs

- U.S. Department of Health and Human Services: Salem County Area Plan Grant (93.045)
- State Department of Treasury: Municipal Alliance to Prevent Alcoholism and Drug Abuse (State Grant ID# 2000-100-082-C001-044-0999-6010)
- U.S. Department of Community Affairs: Small Cities CDBG 2012 (14.228)
- U.S. Dept. of Transportation:
 - Federal Transportation Grant for Rural Areas - Section 5311 (20.509)
 - South Jersey Transportation Pass Through Grants (CFDA # 20.205)
 - Subregional Transportation Planning Program

Criteria

Program guidelines require report submissions in a specific timeframe for financial and performance based information as outlined in the grant agreements.

Condition

The required reports were not filed consistently on a timely basis.

Cause

Various departments in charge of grants listed above failed to produce and/or submit required reports timely.

Effect

This results in noncompliance with grant reporting requirements as well as delays in receiving reimbursement for grant expenditures.

Recommendation

The department grant managers should follow existing procedures requiring adherence to grant reporting deadlines to ensure the proper filing of reports and timely reimbursement of expenditures.

Finding 2013-02

Criteria

Municipal Drug and Alcohol Alliance Grant: Proper documentation supporting the subrecipient entity's activities for an approved function are required to be submitted with requests for reimbursement. This documentation is required to be held on file with the grant recipient.

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

Year Ended December 31, 2013

Section III – Federal and State Award Findings (Continued)

Finding 2013-02 (Continued)

Condition

Four of the testing selections did not contain a complete record supporting the total cost of subrecipient activities submitted and subsequently reimbursed.

Cause

Due to changes in staffing and locations of client records, client was unable to locate requested records for specific reimbursements selected for testing.

Effect

This results in noncompliance with grant reporting and record keeping requirements.

Recommendation

The department grant manager should follow grant reporting/record keeping requirements to ensure the proper supporting records have been submitted by all subrecipients and then filed in the department records.

Managements Response

Management concurs with the findings and has taken steps to ensure that proper records are received prior to approval of reimbursements to subrecipients and reports are filed on a timely basis.

COUNTY OF SALEM, STATE OF NEW JERSEY

GENERAL COMMENTS

Year Ended December 31, 2013

Contracts and Agreements Required to be Advertised for N.J.S. 40A:11-4

Local units and the board of education that have appointed a Qualified Purchasing Agent pursuant to N.J.S.A. 40A:11-9(b) and take advantage of a higher bid threshold pursuant to N.J.S.A. 40A:11-3(a) and 18A:18A-3(a), have their maximum bid threshold increased from \$29,000 to \$36,000. Where the higher bid threshold is authorized, appropriate action should be taken to adjust the locally set amount.

Contracts exceeding the new threshold are subject to the appropriate requirements of the Local Public Contracts Law and the Public School Contracts Law. As a result of the change in bid threshold, the 15% threshold for the informal receipt of quotations thresholds of N.J.S.A. 40A:11-6.1(a) and 18A:18A-37(a) also changes. The following table summarizes the new bid and quotation thresholds.

	<u>Bid Threshold</u>	<u>Quotation Threshold</u>
Base amount	\$17,500	\$2,625
With qualified purchasing agent	\$36,000	\$5,400

It is also noted that, as an alternative to public advertising, the County uses state contracts.

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S. 40A:11-5.

Any interpretation as to possible violation of the N.J.S. 40A:11-4 and N.J.A.C. 5:30-14 would be in the province of the County solicitor.

Collection of Interest on Delinquent Taxes

Pursuant to R.S. 54:4-74, County taxes are due and payable in quarterly installments on the 15th day of February, May, August and November. R.S. 54:4-76 provides that interest at the rate of 6% per annum shall be due and payable by any municipality for nonpayment of taxes on or before the due date. A review of the Treasurer's records revealed that compliance with the aforementioned law and regulations was noted for items tested.

Investment of Available Funds

The County had most of its available funds invested in interest-bearing investments or cash and cash equivalents during 2013. Earnings from interest on cash equivalents, investments and deposits are shown as revenue in the various accounts and funds of the County for 2013.

The County has adopted a formal cash management plan policy in compliance with N.J.S.A. 40 A:5-14 of the Local Fiscal Affairs Law, which requires that every local unit shall adopt a "Cash Management Plan" and shall deposit in interest-bearing accounts all available public funds pursuant to the plan.

COUNTY OF SALEM, STATE OF NEW JERSEY

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 2013

Finding 2012-01

Condition

One new mortgage receivable and several payments received related to numerous mortgages were not properly recorded on the general ledger.

Status

This condition has been resolved.

Finding 2012-02

Condition

There are various grant receivables that may not be collectable and appropriated reserves which cannot be expended.

Status

This condition has been resolved.

Finding 2012-03

Condition

An inventory count of furniture, fixture, vehicles and equipment was not performed by the County in 2012. Therefore, a complete Fixed Asset Account Group ledger is not being maintained as required by N.J.A.C. 5:30-5.6.

Status

This condition has been resolved.

Finding 2012-04

Condition

Supporting documentation for one significant journal entry was not available for inspection.

Status

This condition has been resolved.

Finding 2012-05

Condition

The required reports were not filed consistently on a timely basis.

Status

This condition still exists as current year finding 2013-01.

STATISTICAL SECTION

COUNTY OF SALEM, STATE OF NEW JERSEY

OFFICIALS IN OFFICE

Board of Chosen Freeholders

Julie A. Acton	Freeholder Director
Dale A. Cross	Freeholder Deputy Director
Bruce L. Bobbitt	Freeholder
Ben H. Laury	Freeholder
Beth E. Timberman	Freeholder
Robert J. Vanderslice	Freeholder
Lee R. Ware	Freeholder
Evern Ford	Clerk of the Board of Freeholders

Officials

Michael M. Mulligan, Esq.	County Counsel
Katie Coleman, CFO, Treasurer	County Treasurer

County Auditor

Mercadien, P.C., Certified Public Accountants
Hamilton, New Jersey

Bond Counsel

Archer & Grainer P.C.
Red Bank, New Jersey

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF TAX RATE, TAX LEVY AND TAX COLLECTIONS

Comparative Schedule of Tax Rates

	2013	2012	2011	2010	2009
County Tax Rate	\$ 0.946	\$ 0.922	\$ 0.875	\$ 0.862	\$ 0.867
County Open Space Tax Rate	0.020	0.020	0.020	0.020	0.020

Assessed Valuation

2013	\$ 5,453,646,338
2012	5,585,235,635
2011	5,731,852,668
2010	5,862,256,364
2009	5,789,362,661

Comparison of Tax Levies and Collections

Year	Tax Levy	Collections	Percentage of Collections
2013	\$51,356,241.49	\$51,356,241.49	100.00%
2012	51,356,241.49	51,356,241.49	100.00%
2011	50,007,795.56	50,007,795.56	100.00%
2010	50,047,770.51	50,047,770.51	100.00%
2009	50,144,564.70	50,144,564.70	100.00%
2008	49,058,071.57	49,058,071.57	100.00%